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or

GOV. JOHN J. JACOB,

WITH

ACCOMPANYING DOCUMENTS.

TO THE

LEGISLATURE OF WEST VIRGINIA.

SESSION 1872



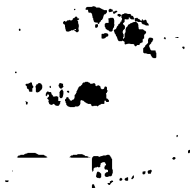
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1872.

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ANNUAL MESSAGE

OF

GOV. JOHN J. JACOB,

OF

WEST VIRGINIA.



CHARLESTON:
HENRY S. WALKER, PUBLIC PRINTER.

1872.



ANNUAL MESSAGE.

STATE OF WEST VIRGINIA,
EXECUTIVE DEPARTMENT,
CHARLESTON, January 16, 1872.

Gentlemen of the Senate

and House of Delegates:

You assemble under auspicious circumstances. The ratification by the people of the amendment to the Constitution of the State, which was submitted to them by an act of the last Legislature, has had the effect of removing the political disabilities of a large class of citizens. This result, so long desired, has been followed by the happiest consequences. Citizens heretofore excluded from the ballot box have patriotically come forward to take their legitimate places in the management of public affairs. All citizens have learned to prize more highly, and to guard more tenderly, the elective franchise. The bitterness of the past has been buried out of sight, and heart-burnings have, in a large measure, given way to fraternal regard. Good order and a cheerful obedience to the laws have been marked characteristics of society during the past year. It is no idle boast to say that nowhere in the Union is there greater protection to life and property, and a larger liberty of opinion, than in West Virginia. Notwithstanding the fact that since the last Legislature assembled three elections have been held, in all of which questions touching important changes in our organic law were involved, yet they were all in a remarkable degree free from that acrimony and discord, not unusual under similar circumstances. Elected as you were by unfettered votes, I most cordially welcome you to the seat of government, as the free choice of a free people.

A convention has been called by the people to alter or amend the Constitution of the State. It meets to day in this city. It is the earnest wish of all good citizens that all that is excellent in the present Constitution may be retained, and that whatever it contains that is unwise and not in harmony with our cherished notions as a people, may pass away.

The President of the United States, in his recent message, recommended relief from the disabilities imposed by the Fourteenth Amendment to the Constitution of the United States, and it is to be hoped that Congress will promptly respond to his recommendation, without marring its action by any exceptions whatever. I trust, hereafter, though divided in political opinions as we may be, yet that all will stand united in the one common sentiment to promote the common weal.

The suit long pending in the Supreme Court of the United States, between the Commonwealth of Virginia and the State of West Virginia, in which Virginia was attempting to assert a claim to and jurisdiction over, the counties of Berkeley and Jefferson, has been decided in favor of West Virginia; and thus this vexed question has been brought to a satisfactory conclusion. The people of the State have learned with pleasure that these two beautiful counties remain a part of our territory, and the intelligent and prosperous citizens of those counties will, I doubt not, contribute their full sympathy and aid to the general welfare of the State.

The Reports of the Auditor and Treasurer, which will be communicated to you, make a full exhibit of the financial condition of the State. It will appear

That there was a balance remaining in the Treasury, October 1, 1870, of.....	\$213,420 07
Amount received during the year.....	573,588 19
Total.....	\$787,008 26

This is accounted for as follows :

Disbursed for general State purposes	\$377,101 98
Disbursed for General School Fund.....	247,531 04
Disbursed for School Fund.....	33,097 48
Total	\$658,330 50
Leaving a balance in the Treasury, October 1, 1871, of.....	\$128,67 7
But the amount due the two school funds, October 1, 1871, was.....	\$185,168 40
Deduct balance in Treasury	128,677 76
The amount due the school funds, October 1, 1871.....	\$66,490 64

This indebtedness, or deficiency, seems to have had its practical origin in the fiscal year ending September 30, 1867; it then amounted to the sum of \$75,259.71; in 1868 it was reduced to \$60,707.31; and in 1869 it was further reduced to the sum of \$42,970.22, but

during this year the State received the large sum of \$127,679.28 from the United States Government on account of Military Claims. If it had not been for this extraordinary revenue, the deficiency would necessarily have been much greater. In 1870, this deficit again increased, and amounted to \$60,528.34, although there had been received during the year the extraordinary revenue of \$55,000.00 from the Baltimore & Ohio Railroad on account of taxes in arrear. As you have already seen, it slightly decreased during the fiscal year ending September 30, 1871. This brief history will show that practically a debt has existed since 1867, and that each Legislature has transferred its burden and responsibility to its successor. The Constitution requires that "the Legislature shall provide for an annual tax sufficient to defray the estimated expenses of the State for each year." The following is a statement of debts existing at the time of the passage of the last appropriation act:

To the School Fund.....	\$60,528 34
Penitentiary, for construction.....	13,500 00
Hospital for the Insane, for construction.....	13,392 84
University, for construction.....	7,870 00
Total.....	<u>\$95,291 28</u>

Of this amount a portion was paid during the last year, as follows :

Penitentiary debt.....	\$13,500 00
To the School Fund.....	4,037 70
	<u>\$17,537 70</u>
Leaving a balance due of.....	<u>\$77,753 58</u>

Therefore this debt of \$77,653.58, the accumulation of preceding years, becomes a burden upon the resources of the present year. An increase in taxation, however, will not be necessary to meet it. If you will limit the appropriations for the present to immediate wants, the end will be accomplished. The suggestions of the Auditor that the tax heretofore imposed for the Hospital be levied for the purpose of paying off the indebtedness to the school fund, is well worthy of your consideration. A single tax of twenty-five cents on the hundred dollars for State purposes will be no increase in taxation, and will be a great saving of labor in the Auditor's office, to the assessors and sheriffs.

If the finances are properly regulated and managed during this fiscal year, so as to leave no debts in arrear, hereafter the current expenses of the State can be met and the construction of public buildings carried on without difficulty.

The carefully prepared and elaborate report of the Auditor gives evidence that he has brought both intelligence and zeal to the dis-

charge of his duties. It is full of interest, and I commend it to your careful examination.

The School Fund amounted, September 30, 1871, to \$280,285.44, of which \$275,100 had been invested in bank stock and U. S. bonds. It is a mistake, therefore, to suppose that this money is in the Treasury. Included in this sum are stocks and bonds which are the proceeds of Bank Stock that stood in the name of the Commonwealth of Virginia, and of the Internal Improvement Fund. The provision of the Constitution is as follows: "The Legislature may at any time direct a sale of the stocks owned by the State in banks and other corporations, but the proceeds of such sale shall be applied to the liquidation of the public debt." Under an order made by the Board of the School Fund, in February last, 163 shares or \$16,300 of stock in the First National Bank of Wellsburg belonging to the Internal Improvement Fund, were exchanged for U. S. Bonds, which were then converted into U. S. Bonds payable to said School Board. The constitutionality of this action is at least questionable. The State still holds 188 shares of stock in this Bank, it has gone into liquidation and is winding up its affairs, and some action on your part will be necessary, indicating what disposition is to be made of the dividends thereof. I invite your especial attention to this subject of stocks and bonds standing in the name of the School Board, that it may be clearly ascertained how much thereof properly belongs to the School Fund, and how much is applicable to the liquidation of the public debt.

Our laws on the subject of delinquent lands are intricate, and not well understood by the mass of the people; in fact few lawyers in the State are well versed in them. The lists of these lands returned by the sheriffs are often incorrect; lands have been returned delinquent in cases where the taxes have been paid, and even when redeemed before sale sheriffs have failed to report the fact to the Auditor. These causes have necessarily produced errors in the records of the Auditor's office, and subjected land holders to expense, annoyance and great inconvenience. Were it not that a convention is about to assemble to propose alterations in our Constitution, I would recommend the appointment of a committee or a commission to revise and modify the laws on this subject, and to report their proceedings to the next session of the Legislature. These laws are calculated to deter strangers from purchasing lands among us, and this tends to check immigration. Inasmuch as cases of individual hardship are known to exist, allow me to suggest that you authorize the Auditor, upon proper evidence, to strike out from his record of delinquent lands all tracts on which taxes have been paid; also when it appears that the lands have been redeemed before sale, that he be authorized to enter this fact on record and in either case to charge the sheriff with the amount

for which he has thus improperly obtained credit. If the lands in such cases have been sold to innocent persons, the money should be refunded by the State, the sheriff being the agent of the State in making the sale. If parties injured were to enforce the penalties for these false returns, there would be less danger from them in future.

The act passed March 2, 1870, entitled "an act to provide that sheriffs shall collect all public taxes, except municipal taxes," seems to have produced results, and to be attended with inconveniences, not provided for, or anticipated. The office of township treasurer was wisely abolished, and the evident intention was to impose his duties upon the sheriff. But unfortunately, the act failed to provide in direct terms that the State school fund, distributable among the several townships of a county, should be paid to the sheriff thereof, upon the requisition of the county superintendent of schools. The effect of this omission is that the law does not declare in precise terms, what officer shall be the receiver of the State school fund, when distributed among the several counties of the State. This lapse in the law, was the source of serious embarrassment to the Auditor: if on the one hand, he had refused to pay out the School fund, the schools throughout the State for the present year would have been either interrupted or curtailed in their operations: if on the other hand, he should proceed with the disbursement of the School fund, by paying to the sheriffs the quotas of the townships of their respective counties, his action would be without direct authority of law. The latter alternative, however, was adopted by the Auditor, as the less evil. I invite your immediate attention to this subject, with the hope that you will provide a suitable remedy by appropriate legislation.

Again, when the office of township treasurer was abolished, no remedy seems to have been provided for the collection of fines, for which persons are liable, who fail to work upon the public roads when properly summoned. To enforce the payment of these fines was one of the duties of the township treasurer, and since this office has ceased to exist, no other officer has been intrusted with this duty. Therefore labor on the roads has been practically a voluntary service, and it is a marked example of the conservative and law abiding character of our people, that this service should have been so long performed without compulsion. But our roads are not in good condition, and no means should be spared to improve them. And while our present policy in regard to the public roads continues, this burden imposed upon our citizens should not be a mere voluntary one.

It is of the first importance that the Auditor should exercise some supervision over the collection of taxes. The revenue of the State cannot be protected unless he has the power to remove a collector

when necessary. It was provided in the Code that "the taxes assessed in each county shall be collected by the sheriff thereof, with the following exceptions: The Auditor, with the approval of the Governor, may appoint a collector in any county, when necessary therein." A number of respectable citizens and tax-payers of one of the counties called upon the Auditor to exercise this power, upon the ground that the penalty in the sheriff's bond was not large enough to cover the money coming into his hands, and also because his sureties were alleged to be insufficient. It was claimed by counsel for the sheriff that the act of March 2, 1870, declaring that "in every county the sheriff thereof shall hereafter collect all State, county, township, school, road, and other public taxes, except taxes assessed or levied for municipal purposes," had repealed the provision in the Code authorizing the appointment of a collector, inasmuch as all acts and parts of acts inconsistent therewith were repealed. Certainly there was serious reason to doubt whether this power of appointment in the Auditor existed after March 2, 1870, and as the exercise of doubtful powers in a government like ours is to be greatly deprecated, it was thought best not to appoint a collector in the case referred to, but to lay the matter before the Legislature. The bond of a sheriff in another county, although accepted and approved by the judge of the circuit court for his county, is believed to be defective in its execution. I therefore recommend, either that you re-enact the old provision of the Code, under such limitations as you may deem advisable, or that you give the power to the Auditor to require the sheriffs to give a new bond when he has good cause to believe that the existing one is, for any reason, insufficient, and if the sheriff fail to do so within a reasonable time, then that the Auditor shall have the authority to appoint a collector.

The Legislature, by an act passed February 25, 1871, appropriated \$19,474.68, and placed the same "at the disposal of the Governor for the payment of certain military claims, audited by the Board of Claims, under and by virtue of an act passed March 3, 1869, as exhibited in the report of said Board, dated January 24, 1871." The act making the appropriation contains the proviso "that only such claims as were recognized by the United States government should be paid out of the amount hereby appropriated." Before any disbursement could be made under this appropriation, it became necessary to ascertain whether these claims would be "recognized" by the government of the United States. With this view, in June last, I addressed a communication to the Hon. A. I. Boreman, who is known to be familiar with this subject, and requested him to give me such information as was in his power, bearing on the question. He replied at length, giving a clear statement of

the adjustment of West Virginia military claims, and said: "I know of no law of Congress, general or special, and feel confident there is none, under which any Department at Washington would feel authorized to "recognize" the claims referred to." I subsequently requested the Hon. H. G. Davis to submit these claims to the Treasury Department. The Third Auditor of the Treasury promptly replied "that the claims of West Virginia for expenses incurred on account of her State militia, called out and employed in aiding to suppress the late rebellion, were settled by an act of Congress, approved June 3, 1866, and the Board of Commissioners provided for by said act, have made their report and have been discharged. No new claims can be allowed until provision for payment of same shall have been made by Congress." Owing to the fact that these military claims have not been "recognized" by the government of the United States, none of them have been paid.

The separation of West Virginia from Virginia has raised grave and delicate questions touching the adjustment and payment of the public debt of Virginia existing prior to the separation. Upon the organization of the State of West Virginia, the following provision was inserted in the Constitution: "An equitable proportion of the public debt of the Commonwealth of Virginia prior to the first day of January in the year one thousand eight hundred and sixty-one, shall be assumed by this State; and the Legislature shall ascertain the same as soon as may be practicable, and provide for the liquidation thereof by a sinking fund sufficient to pay the accruing interest and redeem the principal within thirty-four years." Whether this be taken as a compact between the two States or a constitutional duty, the result is the same so far as the people of West Virginia are concerned; it imposes upon them an obligation which cannot be evaded, and at the same time lays down a rule by which to measure the scope, or extent of this obligation. No action looking to a settlement of the question between the two States seems to have been had until February 18, 1870, when Virginia took the initiative by providing for the appointment of commissioners to treat with the authorities of this State. Commissioners appointed on behalf of Virginia proceeded at once to Wheeling, and the Legislature of this State promptly appointed a committee to confer with them, and subsequently by Joint Resolution adopted March 3, 1870, authorized the appointment of three commissioners "to treat with the authorities of the State of Virginia on the subject of the public debt of that State, due, or incurred prior to the first day of January eighteen hundred and sixty-one, and a fair division of the property belonging to the State on that day." Commissioners were, subsequently, appointed, but for reasons which were

communicated to the last Legislature by the Governor, and which were deemed by him sufficient, they did not execute the powers conferred upon them by Joint Resolution adopted February 15, 1870. Thereupon the Legislature again authorized the appointment of a commission to treat with the authorities of Virginia, and also to procure the statistical information, without which it was impossible to ascertain what is the "equitable proportion of the public debt" of Virginia prior to January 1, 1861. In the meantime, however, Virginia thought proper to change her policy as to the mode of settlement between the two States, and by a Joint Resolution adopted February 11, 1871, tendered to this State "an arbitration of all matters touching a full and fair apportionment between said States of the said public debt" by arbitrators not citizens of either of said States, and not subject to the ratification of the legislative departments of said States. When this action of the General Assembly of Virginia was communicated to the Legislature last winter, it respectfully declined to accept the tender of arbitration, on the grounds that any adjustment of this debt ought to be subject to its ratification, and also, that "citizen commissioners would, of necessity, be more familiar with the circumstances attending the creation of said debt, and the many intricate questions connected therewith;" and, at the same time, the Commonwealth of Virginia was invited "to appoint three disinterested citizens as commissioners to treat with like commissioners heretofore authorized on the part of this State." And the commissioners on behalf of this State, in addition to their other powers, were authorized "to adjust, award, and determine upon fair, just and equitable principles, what proportion of said public debt of Virginia should in their opinion be paid by West Virginia, and what part thereof should be paid by Virginia;" subject, however, to ratification by the legislative departments of the two States. In August last three distinguished and disinterested citizens, Gen. J. J. Jackson, Hon. J. M. Bennett and A. W. Campbell, Esq., were appointed commissioners on behalf of this State, and as soon as I was notified of their acceptance of the appointment tendered them, I communicated the fact of their appointment and acceptance to his Excellency, G. C. Walker, Governor of Virginia. In reply, he said that while the Joint Resolution of the General Assembly of Virginia tendering an arbitration does not in direct terms repeal the act of February 18, 1870, yet it "was intended to supersede it, and therefore I do not feel authorized to appoint Commissioners." The correspondence between Governor Walker and myself will be laid before you. These plain statements will show that West Virginia has simply adhered to the plan of adjustment first proposed by Virginia, and that she has promptly and courteously responded to all overtures made on

the part of Virginia. They will also constitute the vindication of the State, from the charge implied in the following language used by Governor Walker in his recent message: "Now if the authorities of West Virginia entertained an earnest desire to make a speedy and final settlement of this matter, why did they not accept our tender of an arbitration?"

In grave questions of this kind, criminations and recriminations do not tend to produce a satisfactory solution. As Governor Walker declined to appoint Commissioners on behalf of Virginia, no course was left to the Commissioners of this State, except by independent action to procure the data from which to ascertain what is the "equitable proportion" of the public debt of Virginia, which West Virginia ought to assume. The able report of the Commissioners happily spares the necessity on my part of a discussion of the issues involved in this matter. It will be laid on your tables in a few days; it is entitled to and will no doubt receive, a candid and earnest examination. "The funded debt of Virginia on the first day of January, 1861, was \$31,778,-867.32, after all deductions." All of said debt was expended within the present State of Virginia, with the exception of \$2,659,330.89. The report will show that this debt "represented money borrowed and expended in improving the State by canals, railroads, turnpikes, plank-roads and bridges." "All these expenditures conferred a local and special benefit where expended, not only by the outlay of the money in creating a market, and stimulating enterprise and trade, but in otherwise developing the resources of particular localities to an extent equal to the general benefit to the State at large. It may be assumed then that the public works for which the debt was created are worth what they cost. Virginia by selling, donating, and disposing of these works as her own property, without consulting West Virginia, must be taken to have accepted them on that basis, and is therefore chargeable with them on that basis. When the tables (accompanying the report) are consulted they will show an expenditure of over thirty millions in Virginia, and about two and a half millions in West Virginia." The Commissioners then come to the conclusion that "the *benefits conferred*, and not the territory and population, should be the principal, if not the only basis of an adjustment of the debt." To give at length the arguments adduced to sustain this position, would make this paper too long; to do less than this, would be an act of injustice to the Commissioners, and greatly weaken the force of their arguments. The interest of the people in this question will cause the report to be widely read, and there is less necessity therefore for a full discussion on my part. If an "equitable proportion" of the public debt of Virginia is the limit of the liability of West Virginia, it is difficult to see how she can be

under obligations to pay for improvements that do not confer any benefit upon her. Taking the foregoing basis for a guidance, the Commissioners report that West Virginia's proportion of the debt is something less than one million of dollars. This balance is reached by charging West Virginia with the amount of expenditure for all purposes within her limits, and crediting her with her interest in the public buildings, and other assets named ; also with her share in the Literary Fund and Surplus Fund. These calculations have reference to the date of January 1, 1861. It will demand your serious consideration whether you will now proceed to assume what you may conceive to be the "equitable proportion" of the public debt of Virginia prior to January 1, 1861, or whether you will, in the light of past events, await further action on the part of Virginia.

The new Board of Directors of the Hospital for the Insane, appointed under an act passed last winter, entered into office in April last, and at their first meeting elected Dr. T. B. Camden Superintendent, to fill the vacancy occasioned by the resignation of Dr. Hills. Dr. Camden, with his assistants, who were elected at the same time, took charge of the Hospital on the first day of July ; and notwithstanding there was an entire change in the officers, with the exception of the assistant physician, there was not the slightest confusion produced thereby. It will not be ungenerous to the former incumbents, and it is due to the present officers, to say that the changes thus effected have produced no detriment to the State. The friends of the patients can feel well assured that the unfortunate inmates of the Hospital are kindly and tenderly cared for.

The report of the Board of Directors exhibits the gratifying fact that since the last session of the Legislature, room for eighty-five additional patients has been provided. This was effected in part by the completion of the centre building, but the result is largely owing to the fact that the Board have utilized some apartments which were not intended for the use of patients. The Hospital contained on the first of July, two hundred and ten patients ; and on September 30, two hundred and forty-one. Since that time all lunatics confined in the jails throughout the State, except possibly a few colored people, have been ordered to be brought to the Hospital. You will, therefore, learn with pleasure, that these unhappy people no longer languish in our common jails ; and I trust the day is not far distant when suitable accommodations may be provided for the insane colored people. The completion of the buildings is a most desirable object. It is true the expenditures for this purpose have already been very heavy—larger than was anticipated. The original estimate of the architect was that it would cost, complete, \$305,000, while more than \$500,000 have

already been expended on it, and it is not much more than half finished. But it does not avail much to look behind us. The wants of the State will gradually compel its completion. The foregoing exhibit of the finances, however, will readily show that it is not in your power to make the appropriation asked for by the Board. If in your judgment you should deem it prudent to do so, an appropriation might be made to procure the necessary material to be used hereafter in building the first section of the north wing. The lumber used in such a building ought to be laid in at least a year in advance, and thoroughly seasoned. The labor of convicts, both skilled and unskilled, could be used with advantage. And I recommend that the Board of Directors be authorized to employ at least in part, convict labor, under such regulations as you may think just and proper.

The present fences of the Hospital grounds are not only decaying and falling down, but they are not at all in keeping with the building—it is a palace surrounded by dilapidation. Without proper enclosures the curative means of the Hospital are incomplete; it becomes a splendid prison to the unfortunate inmates, who are thus denied exercise and the healing influences of open air and sunlight. The request of the Board for an appropriation for fencing or enclosures is therefore a reasonable one.

You will see by the report of the Board that there is an indebtedness contracted by the former Board before the passage of the act appropriating money for the "further construction of the Hospital," amounting to \$13,392.94. The Attorney General, at the request of the present Board, gave it as his opinion that this debt could not be paid out of the last appropriation. Although this debt was created without authority of law, yet it is due to innocent parties, and ought to be paid.

There are no doubt many patients now confined in the Hospital, who have been insane for many years; they are hopelessly incurable. Some of these are quiet, harmless beings, destitute of the light of reason. It may be a grave question whether the present policy of keeping this class of persons in the Hospital should be continued. I invite your attention to this question, with the view to inquiry and investigation rather than to any decided action at present.

The Hospital for the Insane is our noblest charity, and I feel assured that you will readily supply the means to meet its necessities.

An entirely new Board of Directors for the Penitentiary, and also a new Superintendent of the same, were appointed by the Board of Public Works in April last. These officers entered upon the discharge of their duties early in May. The clear and concise report of the Board of Directors, and the accompanying reports of the Superintend-

ent and other officers will be laid before you. From these reports you will obtain full and accurate information of the condition of the Penitentiary since they took charge of it, the progress made in the construction of the wall under their management, and the expenditures made during the fiscal year. It will be seen that the new Board was somewhat embarrassed in their operations from the fact that the retiring Board had exhausted a large proportion of two of the appropriations before May 1. Of the appropriation of \$18,000 for the support of convicts, \$14,455.32 had been drawn and expended by the former Board, leaving only \$3,544.68 subject to the order of the present Board. Of the appropriation of \$8,500 for pay of guards, \$6,930.68 had been drawn and expended by the former Board, leaving but \$1,570.85 to be expended by the present Board. These balances were not sufficient to support and guard the convicts from May 1 to October 1, and the necessity for appropriations to meet the deficiencies is at once apparent. The Legislature at its last session appropriated \$50,000 "for the further construction of the wall around the Penitentiary;" the old Board of Directors drew and expended \$15,294.26, of this appropriation. The largest portion of this sum was consumed in the payment of debts created before the passage of the act making the appropriation, and it is believed that little, if any, of it was used for the construction of the wall.

An examination of the reports of the Auditor, beginning with 1866, will reveal the fact that the State has already expended in the construction of the Penitentiary the sum of \$248,534.96. What amount will yet be required to complete it, I have no means of knowing. The Board estimate that it will require \$70,000 to complete the Warden's building and the wall, and erect the outside walls of the north cell building. There can be little doubt that the building and grounds were projected on a scale much beyond the necessities of the State, and her resources have in consequence been injudiciously taxed. The south cell building, which is nearly complete, contains two hundred and twenty-four cells, while the number of convicts, October 1, 1871, was but one hundred and three. The north cell building, which is intended to be of similar size to the other, if erected would not be needed for the purpose of incarcerating convicts, and could be of use only as work shops. Add to this the fact that the wall and buildings will make an enclosure of about seven and three-fourth acres, and you will have some conception of the size of the building and grounds. No shops worthy of the name have been erected. This is a want severely felt. To require the convicts to labor, is an act of humanity to them, while at the same time they can thus be compelled to contribute to their own maintenance. In some of the States the penitentiaries

are self-supporting, in others they are made to yield a revenue to the State. I earnestly recommend that you will devise some means of utilizing the labor of convicts, so that the cost of maintaining and guarding them may be gradually diminished until our Penitentiary may become self-supporting.

The financial condition of the State will not permit appropriations to the extent asked for by the Board of Directors; but you will doubtless meet the pressing wants of this institution as liberally as you will feel authorized to do so. The Board and officers, from their past management, give strong assurance that they will wisely care for the interests of the State in the future.

The request of the Superintendent that the law be so modified as to give to the Board power to restore to a convict forfeited "good time," when he is repentant, is worthy of your consideration. A list of the pardons granted and the reasons therefor will be communicated to you at an early day.

The Regents of the University report that this "institution holds on its way not only with unabated energy, but with still continued and increasing success. Evidence of this is seen in the large number of students on the rolls of the Faculty; in the special enlargement of the higher classes; in the increasing facilities in the way of apparatus, library, cabinets, and in the whole tone and life of the institution." A school that seeks to rank among the first in letters and science is not the growth of a year or of a decade. In its struggles and efforts it is most sensitive to adverse influences; it demands forbearance towards wants and deficiencies that cannot at once be supplied, and claims a generous appreciation of whatever is excellent in it. It is a cause of gratulation that our University has escaped the ill-starred fate of many similar institutions, and that it is gradually winning its way into public favor.

The finances of the University are not in a very satisfactory condition. There is a debt of \$7,870, incurred more than a year ago on account of constructing the new building, and also a deficit in current expenses, the amount of which does not clearly appear; debts heretofore contracted have been paid off, and thus the vicious practice of anticipating the resources of succeeding years has grown up, and the effect is a debt left outstanding at the close of each year. There is but one safe rule in public as well as private affairs, and that is to keep expenditures within the limits of annual income.

The report of the Board of Regents does not cover the fiscal year, but extends only to the 15th day of June last. Since that time, and within the fiscal year, the Auditor has paid \$10,000—the amount appropriated for endowment purposes—and also \$1,250—the residue of

the appropriation for current expenses. I recommend that you provide the means to meet the estimated deficiency for current expenses, and also to pay off the indebtedness for construction, for which some of the Regents have made themselves individually liable: if you should be of the opinion that the condition of the Treasury will permit, it may be as well to appropriate an amount sufficient to pay off all this indebtedness. Even if our resources were ample, I conceive it would not be good policy to grant the request of the Board for an additional appropriation for permanent endowment. This is nothing more than the imposition of an extraordinary burden upon the present generation, in order to relieve our successors for all time to come. The University is a public institution and there can be no good reason given why its future wants should now be provided for, that would not apply to the Hospital for the Insane, or the Deaf, Dumb and Blind School. The legitimate effect of this policy would be to build up a corporation independent of the control of the Legislature—an end not to be desired.

By law it is made the duty of the Governor to provide a suitable place for the storage of arms belonging to the State. For the want of an appropriation for this purpose, this law could not be executed. I invite your special attention to the recommendation of the Board of Regents for an armory, or arsenal. The corps of cadets, under the very efficient officer detailed by the War Department, can here guard and take care of the public arms with little expense to the State.

The Institution for the Deaf, Dumb and Blind was established under an act passed March 3, 1870. The school was opened the succeeding fall in a commodious building—the gift of citizens of Romney to the State. An appropriation of \$15,000 was made last winter for building purposes. Handsome additions have been made to the original building, but the appropriation was not quite sufficient to finish the work. The Board, however, very properly limited their expenditures to the amount appropriated.

The Board of Regents report “this State charity in a very satisfactory condition.” They ask for appropriations amounting in the aggregate to \$11,000 for the purpose of completing the building, erecting shops, building laundry, bakery, &c., and purchasing the additional furniture required. As a matter of economy it is worthy of your consideration whether you will now provide the means for finishing and furnishing thoroughly all the buildings that will be needed for some years for this institution, or whether you will remit a portion of this expense to your successors. Humanity and good policy alike demand that the pupils in this institution be instructed in some of the useful arts, so that when discharged they may be able to maintain them-

selves, instead of being a charge upon their friends, or, possibly, the public. The report of the Board of Regents, which will be placed in your hands, exhibits their financial transactions during the past year. This Institution has been judiciously and economically managed, and I commend it to your fostering care.

The report of the Adjutant General calls attention to the unorganized condition of the militia, and also to the acts of Congress bearing upon this subject. The militia law of this State has never been put into operation.* The assessors are charged with the duty of enrolling the militia, and they have, in many instances, neglected it because no appropriations have been made to pay them. Some young men of Wheeling, actuated by patriotic impulses, have enrolled themselves into volunteer companies and elected their officers, who have applied for their commissions. These commissions could not be issued because the law does not recognize independent volunteer companies, but requires them to be attached to a regiment, and in the absence of any regimental organization, their applications have been suspended. It will be my duty to take the first steps toward effecting an organization, by nominating for appointment all officers above the rank of colonel. Unless this part of our law is to remain a dead letter, I respectfully suggest that you appropriate a sum sufficient to pay the assessors for making the enrollment.

The report of the Kanawha Board exhibits the gratifying results of a large amount of work done on the river during the past season, and the consequent improvement in the navigation, a diminution of the debt, and a larger balance in the Treasury than when they came into office. Salaries and fees have been greatly reduced, and thus the revenue derived from tolls has been devoted to its legitimate purpose—the improvement of the river. Notwithstanding the low stage of water in this, as in other rivers, during the summer and fall, navigation was suspended but a short time in the Kanawha.

The completion of the Chesapeake and Ohio Railroad from the Ohio to Richmond will probably have a marked influence upon the commerce of the Kanawha. The portage from the head of navigation on the Kanawha to the waters of the James River will compare favorably with any in the Union. The probabilities are that the Kanawha River will cease to be simply a local line of trade and travel, and will become an important channel of communication between the west and the east, connected as it is with far reaching lines of water communication.

An earnest effort is making to induce Congress to improve the Ohio river. As West Virginia constitutes in a large degree the water-shed for the waters of the upper Ohio, probably no comprehensive scheme

for a further improvement of the Ohio, as far as the flow of water is concerned, can be matured that will not embrace within it plans for the improvement of the Kanawha, and possibly the Monongahela and the Little Kanawha. This river, therefore, may in time become a most valuable possession to the State in every point of view.

The Cumberland road, under the management of the new Superintendent, has been greatly improved. When he took charge of it, it was much out of repair, but is now in good condition. As soon as it is thoroughly repaired it is the desire of the Board of Public Works to reduce the rates of tolls.

The statute in regard to weights and measures is very much of a dead letter, from the fact that no means have been provided to put it in force. If it is desired that the counties be furnished with standard weights and measures, a small appropriation will be necessary for this purpose.

The Board of Public Works, in obedience to an act passed last winter, appointed a chief engineer and organized a surveying party for the purpose of making a preliminary survey of a railroad line from Charleston to the Pennsylvania line. A survey was accordingly made, beginning at Charleston and extending to a point near Weston. It could not be carried farther from the fact that the appropriation was exhausted; in fact if it had not been for the liberality of the Board of Supervisors of Kanawha county, in contributing \$1000, the survey could not have been carried so far. The line was run in good part through an unsettled country; consequently supplies had to be furnished and transported to the surveying party; this added very materially to the cost of the survey. The report of the engineer is not yet complete; it will probably be laid before you at an early day. This survey has stimulated inquiry as to the resources of the country along its route, and as to the necessity of building a railroad from Charleston to the Pennsylvania line. A company has been organized under the charter granted last winter, and I hope the day is not far distant when the northern and southern parts of the State may thus be more closely united in interest and friendship.

By an act passed February 22, 1871, the Code was so amended as to permit bodies corporate to purchase real estate and hold and sell the same for profit. This was an innovation upon a time-honored policy, and is fraught with dangerous results. It carries with it some of the evils of entailed estates. Our lands are already held in large bodies, and this will tend to aggravate the evil. Its object is speculation in lands, which while it may bring profit to the stock-holders, will tend to retard the growth of the State. Public interests therefore seem to demand its repeal.

The citizens of Charleston have generously provided a convenient and handsome building for the State, as a Capitol, free of cost. It would seem but a fitting appreciation of their liberality to provide for furnishing it in an appropriate manner, and I recommend a small appropriation for this purpose.

I transmit to you a Joint Resolution adopted by the Legislature of Tennessee, in which her Senators are instructed, and her Representatives requested "to use their influence with the United States Government in favor of the establishment, by international co-operation, of a general and systematic plan of Meteorological Observations and Crop Reports." Meteorology is a comparatively new science, and its inductions must be made from a vast number of observations throughout the world. This can only be done by the co-operation of civilized nations. I recommend that you take similar action.

With advancing civilization and the progressive tendencies of the age, a system of free schools has become a part of the policy of all the State governments in the Union. Nearly all the States of Europe have also adopted plans of public instruction. Efforts have been made from time to time to give the general government control of this question, and with the gradual encroachment upon the rights of the States, which has been going on within the last few years, there is cause to fear that these efforts may ultimately be successful. If this scheme is ever accomplished, it will tend more to destroy our identity as a people and the original form of our government than any other one thing could do. We have our cherished notions with respect to religion, morals, family relations and habits of society, which we have received from our fathers, and we cling to them with filial affection. They may not fully accord with the views of other people, but such as they are we love them. Give the education of our children into the hands of strangers, and new modes of thought will soon obliterate the old landmarks in society. Let us therefore preserve our own schools, and regulate and control them in our own way.

The Report of the General Superintendent of Free Schools, by law, is made directly to the Legislature, and I have therefore no official means of knowing the condition of the schools throughout the State. But from general information, I will be justified in saying that they have been as successfully managed during the past year as at any time in their history.

There is an anomaly in the school law, in this, that the taxes are levied by the Board of Education, and the money thus received expended by the trustees. This ought not to be so. The responsibility for the outlay of the money should rest on the parties levying the tax. At present the Board of Education makes the levies, but cannot con-

trol the expenditures. There is a consequent conflict of authority, and local jealousies and strife. Either the office of trustee should be abolished, or the Board of Education empowered to fix salaries of teachers and regulate all other necessary expenses.

One of the obstacles in establishing suitable schools is the want of a sufficient number of competent teachers. For the purpose of educating teachers, the Normal School at Marshall College, and the branches at Fairmont and West Liberty were established. They have become almost a necessary auxiliary of the school system. All of these schools are now in a prosperous condition, and are giving general satisfaction. The school at Fairmont, which was reported last year by my predecessor not to be in a flourishing condition, has had new life imparted to it by its reorganization last summer. I commend them all to your fostering care. The report of the Board of Regents will give more precise information in regard to these Normal Schools.

Under the act of February 28, 1871, the Board of Public Works appointed a Commissioner of Immigration; his report will present to you his proceedings and also his views on this subject. With a very large quantity of unimproved and cheap lands, and surrounded by populous districts, our State presents an inviting field to the immigrant. But the same mode of proceeding cannot be employed here as in the West. We have no homestead laws, or lands to which any such laws are applicable; we have no railroad companies with immense tracts of land for sale on long credit. But we have a number of large landholders who are willing to sell their lands on favorable terms, and if by any means concert of action can be had among them, something of the unity of action of a corporation can be secured. But these landholders cannot consult together, arrange plans and fix prices, and terms of sale. The only way to accomplish these ends, therefore, is to have one common agent—a commissioner or clerk—to whom these landholders can transmit a description of their lands, the titles, prices and terms in a certain prescribed form. Such commissioner will then have the means of furnishing accurate information to persons seeking new homes. There can be no organized system of immigration unless immigrants know in advance with some degree of certainty what kind of lands they may expect to purchase, the prices thereof, and where situated. A commissioner possessed of such information as this, with a knowledge of the peculiar advantages of different localities, and also of the wages of labor in the different branches of industry, will be in a condition to invite immigration.

Mere general statements of the peculiar advantages we have to offer in the way of cheap lands, fine climate and remunerative prices of labor can accomplish little. Many persons would be unable and un-

willing to spend weeks or months, perhaps, in traveling over the State to seek information which might be easily given them under the plan proposed. The act above referred to seemed to contemplate larger schemes of immigration than were possible to be effected by the amount appropriated.

If it be your pleasure to continue the present policy in regard to immigration, I would recommend that the Commissioner of Immigration be charged with the duty of maturing necessary plans and schemes as well as putting them into execution. The responsibilities of any position ought not to be divided, and the members of the Board of Public Works, if their other duties are attended to, have little time to devote to this subject.

The people are contented and prosperous. The attention of capitalists is directed to our large undeveloped resources; we are beginning to feel the inspiring touch of commerce, and are waking into new life as a people under its influence. With one of the leading railroads of the country in successful operation in the northern part of the State, with another in the southern portion that promises a like success already partially opened and soon to be completed, we shall not only have outlets to the markets east and west, but our territory will become the thoroughfare of a full share of the trade and travel of the country.

A review of the social and material condition of the State affords abundant reason for profound gratitude to Almighty God for the many blessings He has bestowed upon us in the past.

In conclusion permit me to express the hope not only that your session will be a harmonious one and will result in good to all public interests, but also that it may be the occasion of pleasant social relations which may ripen into enduring friendship.

JOHN J. JACOB.

STATE OF WEST VIRGINIA.

AUDITOR'S REPORT,

FOR THE

FISCAL YEAR

ENDING

SEPTEMBER 30, 1871.



CHARLESTON:

HENRY S. WALKER, PUBLIC PRINTER.

1872.

STATE OF WEST VIRGINIA,
AUDITOR'S OFFICE.

January 4, 1872.

His Excellency, JOHN J. JACOB, Governor.

SIR: I have the honor to transmit herewith the Annual Report of the operations of this Department for the fiscal year ending on the 30th day of September, 1871.

I am, sir,

Very respectfully,

Your ob't serv't,

E. A. BENNETT,

Auditor.

AUDITOR'S REPORT, 1781.

STATE OF WEST VIRGINIA,

AUDITOR'S OFFICE,

CHARLESTON, January 4th, 1872.

The fiscal year ending September 30th 1871, has been peculiarly unpropitious for the officers, whose duty it is to collect the revenues of the State. The unusual and unprecedented decline in the prices of cattle and other live stock, has had the effect to greatly embarrass pecuniarily such of our citizens as are engaged in the business of raising or buying and selling stock, as a means of support and profit; and this interest being the controlling one, in a large majority of the counties, has deranged financial affairs to such an extent as to be very appreciably felt in the amount collected for the use of the State Treasury. In addition to this we note the further fact, that the term of office of the sheriffs and collectors, having in charge the collection of the Revenues for the year 1870, expired on the 31st of December of that year, leaving them without the resource of collections for the current year to supply the deficiencies of the last. These facts account somewhat for the large amount of the revenues of the year 1870, shown to be due and unpaid by the sheriffs.

FINANCIAL EXHIBIT.

The financial transactions of this department as exhibited in detail, by the tables herewith submitted, are as follows—to-wit :

The amount on hand at the beginning of the fiscal year (October 1, 1870) was.....	\$213,420 07
The receipts from all sources during the year were (see table "D.").....	575,588 19
Making a total of.....	\$787,008 26
Which is accounted for as follows :	
Disbursed for general State purposes (Table "C.").....	\$377,001 98
Disbursed for General School Fund (Appendix "A.," page 1).....	247,531 04
School Fund disbursed and expended (Appendix "A.," page 8).....	33,697 48
Total.....	\$658,330 50
Leaving a balance in the Treasury on 1st October, 1871 Table ("A.") of.....	\$128,677 76
\$787,008 26	
The amount due the General School Fund, October, 1871, (Table "D") is.....	\$179,982 96
The amount due the School Fund (Table "E") is.....	6,185 44
Total amount due these funds.....	\$185,168 40
The balance in the Treasury being.....	128,677 76
Showing the indebtedness of the Treasury to these funds to be.....	\$56,490 64
The corresponding indebtedness 1st of October, 1871, was.....	60,528 34
Showing a decrease of this deficit of.....	\$4,037 70

The estimated receipts at the Treasury for the current year (Table "F") are as follows :

For General State Fund	\$361,454 09
" Hospital Funds (Table "F").....	48,745 42
" General School.....	191,958 84
" School Fund.....	23,000 00
Total Receipts	\$625,158 35
To which add balance in the Treasury.....	128,677 76
Total Resources for the current year	\$753,836 11

The estimated charges for the same period are as follows ;

For General State purposes (Table "G").....	\$354,060 81
" General School " (Table "D").....	179,982 96
" The School Fund.....	28,185 44
" The Hospital Funds.....	48,745 42
Total.....	\$610,974 63
Add amount due the School Funds.....	56,490 64
Total.....	\$667,465 27

THE INDEBTEDNESS OF THE GENERAL STATE FUND TO THE SCHOOL FUNDS.

The annual report of the Auditor, for the year 1870, exhibited the fact that the General State Fund was indebted to the School Funds in the sum of \$60,528.34 which grew out of the use of said funds, in the payment of the ordinary appropriations, which should be paid out of the funds raised for general State purposes. It will be seen from the report of this year that the amount of this indebtedness has been materially reduced.

It is of the utmost importance that this debt be discharged, and that the School Funds be relieved of the embarrassment arising from this cause. The importance of the service to which these funds are applied, make it apparent that they should be encroached upon or used for other than their legitimate purpose only in the most extreme emergencies. The necessities of the Treasury heretofore have been such as to require the use of a portion of this money. It becomes a duty to provide funds for its replacement.

It is respectfully recommended that a special tax of 5 cents on each hundred dollar's valuation of property of the State, be levied for this purpose.

It is believed that the special tax heretofore levied for Hospital purposes may very properly be dispensed with, and this tax levied in lieu thereof.

The total valuation of all property listed this year in the State is \$135,963,858. A tax of 5 cents on the hundred dollars, will, after deducting twenty per cent. for delinquencies, produce the nett sum of \$54,385.60, which approximates very nearly to the amount of this indebtedness. A small appropriation from the General State Fund, in addition to this, would fully discharge the debt, and relieve our people of all anxiety on this account.

RE-VALUATION OF LANDS.

Many reasons suggest themselves for a re-valuation of the lands of the State for purposes of taxation. Many complaints are made that the valuation as fixed heretofore in many of the counties, was based, more upon the politics of the owners than upon the actual value of the land. How far this practice obtained, it is impossible to determine without more extensive and detailed examination than we have been able to give the subject. Well authenticated cases of this sort are known to exist, and it has been found impossible to correct them by the ordinary means provided by law.

For the relief of that class of our citizens who have been thus discriminated against, a re-valuation is demanded.

It is apparent to all that a very great appreciation in the value of lands has occurred within the last few years, and the same causes which have effected it are still in operation. The value of Real Estate as exhibited by our tax list does not reach one moiety of the true amount. The total valuation of lands, including buildings is \$95,320,-898.02. The average value per acre is \$3.91. This is believed to be far below the true figures, and makes but a meagre showing of our wealth. This is about the value of ordinary lands in our most mountainous and inaccessible counties, while in many others, the actual value ranges from \$20.00 to \$100.00 per acre. From such and other comparisons of the actual and assessed valuations of lands, it is believed that a proper and fair valuation would show them to be worth fully \$200,000,000.00.

Such an exhibit as we make at present is unjust to us as a State, and impolitic as a basis of taxation. It is found necessary upon the present basis to levy a tax of thirty-five cents for all State purposes, whereas if the valuation were fixed at what it is believed to be, this rate would be materially reduced. The owners of the lands would pay no more taxes than now, while an additional inducement would be held out in the shape of low rates of taxation to persons seeking investments and business among us. It would prove of far more practical value than the annual expenditure of several thousand dollars for immigration purposes. The value of property goes far towards fixing our rank among the States. It is the basis of our credit; an item, by the way, which may be of paramount importance in the near future. For these and other reasons, the subject is commended to the careful consideration of the Legislature.

Should a re-valuation of real estate be determined upon, some means other than those which have so signally failed of their purpose heretofore, should be adopted for determining the price at which they should be assessed; indeed, it is thought that some rule should be adopted for fixing the value of all property subject to taxation, which would insure some near approach to the facts; the custom now being to value property by a sort of "average" rule, which means that each individual's property should be charged at about the same rate as his neighbors', without considering whether any of it be represented by the real amount. This is apparently fair, but it produces all the difficulties here referred to. With this view, the following rules for assessors and others whose duty it may be to value property, both real and personally, for purposes of taxation, are suggested, viz:

Determine, in the order named,

First. The price at which the property has recently—say within one, two or three years—been sold or purchased.

Second. If no sale or purchase has been recently made—what does the owner or agent ask for it—from such valuation deduct, say one-fifth; the residue to be the valuation.

Third. What has been, *bona-fide*, offered for the property within a period of one, two or three years.

Fourth. What is it worth as compared with property of contiguous owners, or persons living in the vicinity, the valuation of which has been fixed by some one of the three preceding rules?

Fifth. What is its fair cash value?

These rules, to be applied in their order, as stated, and the first of the series, which can be applied in accordance with the facts, to be adopted as fixing the value in every case. A penalty should be affixed to any avoidance, or any attempt to avoid, by any shift or device, of the fair application of these rules, to any property subject to taxation.

SALES OF DELINQUENT LANDS.

In making out the lists of lands, delinquent for the non-payment of taxes, to be furnished to the sheriffs for sale this year, it was found that in many instances the sheriffs had failed to make and return lists of lands from them, during the year 1869, as required by section 6 of chap. 31 of the Code. As a consequence, no record of such redemption was noted in the books of this office.

The work of preparing the lists for this year's sales, was commenced in July, as required by law, when for the first time this defect in the records was discovered. The law requiring all the lists to be prepared during the months of July and August, there was at this date no time to be used in procuring the missing returns from these officers—something which we could not hope to accomplish in two months, by which time it would have been too late to prepare the lists. This omission greatly increased the labor to be performed in this office, and has been the source of very great annoyance to all concerned.

It was thought, that the best way to surmount the difficulty, and to correct these imperfect records, was to treat each tract of land, shown by the books to be delinquent, as such, by embracing them in the lists prepared for the sheriffs, and instructing them to ascertain from their predecessors, (who conducted the sales in 1869,) or otherwise, what tracts had been previously redeemed, and to report such officially to this office; and upon receipt of such report, to correct the records in accordance therewith. None other than official notice being deemed sufficient to justify any alteration or amendment of such records.

The result has shown this procedure to have been judicious, and in the main effective.

The sheriffs have, with few exceptions, so far as heard from, carried out these instructions in good faith, and with commendable zeal, although the extra labor imposed upon them was considerable and unremunerative. As these returns come in the records of this office are made to conform to the facts exhibited by them; and in accordance with such a system as will preclude the possibility of this state of affairs occurring again.

The time allowed by law for making these lists of delinquent lands—two months—is too short for its accomplishment by the clerical force allowed. The period of time in which sales occur, is so extended as to admit of a longer time being allotted to this work. It is recommended that the law be so changed as simply to require them to be furnished to the sheriffs at least fifteen days before the day of sale. As some of the sales occur as late as February of the next year after their commencement, the hurry of preparation now experienced would be avoided. It was necessary this year to employ a large amount of extra clerical force to prepare these lists.

RAILROAD TAXATION.

Great difficulty is experienced in getting the returns and reports from county and township officers, required by the 67th section of chapter 29 of the Code, as a pre-requisite to the assessment, or rather making up the amount of taxes due from railroad companies. Being advised of this fact by my predecessor, early and constant effort has been made to procure this information in time this year, to make out and transmit to the officers of railroad companies their annual assessment for the year 1871; and also, if possible, to gather the delinquent reports of 1870, with a view to an assessment of the taxes for county and township purposes, which had been omitted for the latter year, for the lack of these returns. The result, so far as the assessment of 1871 is concerned, has been that a nearer approach to an entire assessment has been reached than for any previous year. But one county has failed to make and certify the apportionment among the townships, and eighteen townships have failed to respond with the returns required by law. So far as the unassessed taxes for 1870 are concerned, the effort to get the necessary returns from the county and township officers whose duty it is to make them, has so nearly been a failure that it has been almost given up as impracticable.

Table "M—2" has been prepared to show, as well the amount of this tax for this year, as the names of the counties and townships

whose officers have performed this duty, and those who have not. From this it will be seen that the amount certified for payment for county and township purposes on this account for the year 1871 is \$50,892.40. The corresponding tax for the year 1870 is \$895.00. This illustrates the importance of a prompt and faithful performance of duty in this respect, on the part of the officers of counties and townships charged therewith.

An unfortunate delay in the transmission of the mails for some time previous to the time fixed by law for making up and certifying these taxes, rendered it impossible to do so at that time. It has been done, however, at the earliest practicable moment.

REDEMPTION OF LAND.

An act to extend the time for former owners of certain real estate, the title to which is vested in this State, to redeem the same, was passed by the Legislature on the 27th day of February, 1871, which provides that "any tract of land heretofore purchased by or on behalf of this State, at a sale thereof for the non-payment of taxes thereon * * * may, within two years from and after the passage of this act, so far as the title thereto shall remain in this State, be redeemed by the previous owner thereof, his heirs or assigns, by paying into the treasury the amount of State and State school-taxes, * * * and by paying to the sheriff of the county in which the same was sold, all the county and township taxes due thereon at the time of such sale. * * * Upon the production to the Auditor of the receipt of the sheriff for the payment of such county and township taxes," &c., it is made his duty to give to the person so redeeming a certificate of such redemption.

Chapter 30 Code, sections 18 to 20 inclusive, describes the manner and form of making returns of lands delinquent for non-payment of taxes, and section 21 of the same chapter provides that, "After the said copies (of delinquent lists) are so certified, *the sheriff or collector shall not receive any of the taxes mentioned in said lists*, except as provided in section 6 of chapter 31."

The section here referred to only authorizes the sheriff to receive delinquent taxes after receiving from the Auditor the lists of delinquent lands, required to be furnished him for sale. This apparent conflict in the laws governing the payment of delinquent county, township, and independent school district taxes has been the source of no little trouble, to all parties concerned. Sheriffs have declined to receive the delinquent taxes, from persons desirous of paying the same, doubting their authority so to do. In other cases, these officers

have had great difficulty in ascertaining the amount of such taxes, owing to the fact, that the delinquent lists are not in their possession or under their control. In addition to this there is no system by which the sheriff's accountability for such taxes is assured. Some legislation is necessary to harmonize these matters, and to secure the accountability referred to.

The lists of all delinquent county and township taxes are filed in the office of the board of supervisors. It is suggested, that the clerk of this board be required to furnish persons desiring to redeem lands, with a statement in duplicate, of the amount of delinquent taxes due thereon, as shown by the records of his office, and upon the return of these certificates, as hereinafter provided, that he shall endorse the fact of such return on one of these, and deliver it to the party presenting, and file the other in his office, charging the sheriff with the amount of taxes therein receipted for.

The person originally procuring such certificates from the clerk as aforesaid, should be required to present them to the sheriff or collector of the county in which such taxes are due, who should thereupon be authorized to receive the taxes therein stated, and to receipt for the same, endorsing such receipt upon both copies of such statement, whereupon they shall be returned to the clerk to be disposed of as aforesaid. Upon the production of a copy of said statement, so receipted by the sheriff and endorsed by the clerk of the Board of Supervisors to the Auditor, he should be authorized to issue a certificate of redemption, upon payment of the delinquent State and school taxes as now required by law.

In many instances the county and township delinquent lists have been lost or destroyed; in such cases the clerk of the Board of Supervisors should be authorized and required to ascertain from the best possible source, as nearly as practicable, the amount of such delinquent taxes as a basis for such statement; and if no taxes can be found charged against such land, then he shall be required to certify the fact to the Auditor; upon the presentation of which certificate to the Auditor and the payment of the State taxes, he should be authorized to issue a certificate of redemption.

REFUNDING MONIES TO COUNTIES AND TOWNSHIPS.

By an act of the Legislature, passed February 28, 1871, it is required "That all county, township and school district taxes that may have been heretofore or may hereafter be paid into the Treasury of the State, in the redemption of lands returned delinquent for the non-payment of the taxes thereon, be released and returned to the counties,

townships and independent school districts respectively in which the said taxes were assessed," and the Auditor is therein authorized and directed to issue his warrants on the Treasury in favor of the proper county, township and school district officers for the several sums of money due such counties, &c. Without anticipating legislation of this sort, the manner of keeping the accounts of receipts from the redemption of lands in this office has been such that the labor of ascertaining the amounts due the counties, townships and independent school districts would be so great that it was wholly impracticable to accomplish the work with the clerical force employed. As payments have been made into the Treasury on this account, they have been credited and charged *in gross*, so that an attempt at ascertaining the amount due, as contemplated in this act, involves an examination, both of the records in this office and of the Assessor's books, of every tract redeemed since the formation of the State. It is estimated that to accomplish this would require the constant employment of one clerk for at least one year.

In addition to this it may be stated that the proceeds of all redemption heretofore have been placed to the credit of the School Fund, and have been, from time to time, invested by the Board of the School Fund, in bonds in the name of said Board.

It is impossible, without making the investigation before referred to, to ascertain the aggregate amount of money, thus invested, which is required by this act to be refunded, but it is probably not less than fifty thousand dollars.

For these reasons no payments have been made on this account during the past year.

Since the passage of the act referred to, the various sums paid into the Treasury on this account have been subdivided, in entering them on the books, so as to show the amounts due respectively to the State, counties, townships and independent school districts; that due the State being placed to the credit of the School Fund and the residue to the credit of the General State Fund with a view to its ultimate disbursement to the counties, townships and districts as contemplated in the act.

It will be necessary to authorize the employment, by this office, of the necessary clerical force to make the examination of records and calculations first referred to, before the amounts due the counties, &c., on account of payments into the Treasury, made before the passage of said act, can be determined and paid.

GENERAL SCHOOL FUND.

The law regulating the disbursement of the general school fund provides, section 69, chapter 45, code, that, whenever the county superintendent shall have ascertained that the levy required to be made by the forty-fourth section of same chapter has been made in any township or independent school district, he shall inform the Auditor thereof, and draw his requisition upon him *in favor of the Treasurer* of such township or independent school district, for the amount of the State fund to which such township or district is entitled, specifying such amount and the name of the Treasurer therein.

Chapter 83 of the Acts of 1870, abolishes the office of township treasurer, and authorizes and requires the sheriff of every county to collect all State, county, township, school road and other public *taxes* assessed therein, save only taxes assessed or levied for municipal purposes, by, or under authority of, the council of any city or town.

The receiving from the treasury of the general school fund apportioned to the townships not being in the nature of a collection of taxes, it would seem that there is no officer authorized by law—except by implication—to receive this money from the treasury and to be responsible for its disbursement. The amount of money necessarily distributed annually on this account is so great as to render it of great importance that the persons or officers receiving it should be made responsible by direct enactment of law for the same.

The practice of paying this fund to the sheriffs adopted by the former Auditor, has been carried out in this office, because, refuse payment would have seriously embarrassed the school service if it did not effect the closing of the schools of the School.

Some means should be devised that would require this fund to be drawn from the Treasury only as it is actually required for immediate use. The time for its distribution as now fixed by law, coming at the close of the fiscal year and before any of the revenue for the current year is paid, finds the Treasury at its lowest state of depletion, and under certain circumstances might embarrass the Treasury unnecessarily. An additional reason for such a provision is found in the fact that the State depositories pay interest upon the deposits, while the sheriffs to whom it is paid, pay nothing for the use of these funds which they have, under the present arrangement, for several months after its receipt. Such was the condition of the Treasury at the close of the present fiscal year, owing to the very large deficit created during the fiscal year 1870, which necessitated a corresponding deficit this year, that it was thought proper to limit the amount to be drawn for by the county superintendents, by the adoption of the rule above indicated,

which was done through the medium of a circular issued from this office. The result has been entirely satisfactory. The county superintendents, with a few exceptions, have cheerfully complied with the request made in the circular, and, while they have drawn sufficient funds to keep their school service in good working order, have contributed in a certain degree to the convenience and profit of the Treasury.

DELINQUENT SHERIFFS.

Quite a large amount is due to the Treasury from delinquent sheriffs, as will be shown by the tables published herewith. The efforts of this office to collect these delinquencies by correspondence with the parties indebted, having in the main failed, the preliminary steps are being taken to bring suit in every case. In view of this fact it is believed that the interests of the State will require the appointment of a competent agent to supervise these collections, which if found necessary, will be made. Since the close of the fiscal year the date at which these tables are made up, several of the parties therein reported delinquent have made large payments upon their indebtedness and a few of them have paid up their accounts in full.

SAMPLE LICENSE

It has been found to be impracticable to collect more than a very small percentage of the amount which this source of revenue ought to produce. The principal business of this character being done at Wheeling and that section of the State, away from the immediate observation of this office, and the Auditor being the only agent of the State authorized or required to attend to the collection of licenses to sell goods by sample, it is impossible to collect the tax from any but such persons as voluntarily apply for license at this office. The Auditor should have authority to appoint special agents at such places as in his judgment may be necessary, and all assessors and sheriffs or collectors should be required to assist in the collection of this license tax. The present arrangement simply offers a premium to unscrupulous parties to avoid its payment with the chance of being detected in their violation of the law very largely in their favor.

ENROLLING THE MILITIA.

The law requires the assessors annually to make out a full and complete list of all male persons between the ages of eighteen and forty-five residing in their respective assessment districts, and for every person properly so listed by him, the assessor shall be entitled to receive from the State Treasury three cents, to be paid on the requisition of

the Adjutant General *out of any appropriation for the purpose made by law*. Any assessor who shall fail to perform this duty, shall forfeit not less than five nor more than one hundred dollars. See § 5, chap. 19, Code.

In pursuance of this requirement the assessors have generally made the enrollment, but have not been paid for their service for the years 1870 and 1871. So long as this service is required, the necessary appropriation to pay these officers should be made. The estimated amount required to pay for the enrollment for the fiscal year 1872 will be found in the estimate of probable expenditures.

INSURANCE COMPANIES.

Abstracts from the annual reports made by foreign insurance companies to this department, as required by law, are furnished herewith. (See Table "N.—1 to 4"). From these it will be seen that only four fire insurance companies engaged in business in this State during the year.*

The great fire of October, 1781, which destroyed so great an amount of property in the city of Chicago, has unsettled many old established ideas upon the subject of insurance. The very large number of insurance companies, which this fire compelled to wind up their business, is unprecedented in the history of disasters.

The system of requiring companies to deposit large sums of money, within the limits of the States covered by their lines of business, as security to the insured therein, contributed its full share to the consummation of these disastrous results. True it is, that as far as the insured are concerned, this system commends itself, in many respects, but it is questionable whether the protection it secures, is not overbalanced by the embarrassment it creates, to the companies insuring, in times of extraordinary loss. At such times, those companies who have their assets well in hand are best able to meet promptly the losses incurred, while on the other hand, such of them as have their resources widely distributed, and bound up in places remote from their headquarters and in such manner as not to be under their absolute and immediate control, suffer from their inability to collect the means required to satisfy the demands made upon them.

—So long as one State or community requires such deposits to be made the excuse is furnished for others to do the like, upon the plea of retaliation—the effect being disastrous to all parties concerned.

The fact that an insurance company has deposited in this State twenty-five thousand dollars in bonds and mortgages is not proof posi-

*One of these withdrew on the 1st of July—The North British.

tive that such company is solvent and able to meet its losses, which, by a calamity such as the one referred to, may reach many times that amount; and it is in such cases that the system of insurance affords the greatest benefit. The loss by the destruction of a small amount of property is not appreciably felt by the general community, while the destruction of half of a city may embarrass the trade and business of a continent. A policy, then, which alone provides for the payment of small losses is not found to be adequate to meet the interests involved.

It is not the object here to recommend the repeal of our present statute requiring a deposit of bonds or mortgages by foreign companies doing business in the State, but rather to call a general attention to the subject with the hope that the superior wisdom of our legislators may suggest some plan which will be equally beneficial, without embracing the defects of the present system.

The importance of the subject is so great that it is believed a general overhauling of our system of insurance laws, especially such of them as relate to domestic companies, will not be without beneficial results. As we find them now, there is no means provided by which these candidates for public favor and patronage can be required to disclose their condition to any one outside of those whose interest it may be to conceal or withhold from the public, their true financial status. We require such conditions from foreign companies as almost to amount to a prohibition, at least, to limit the number of those who can or will comply with them.

This, upon the plea of protecting our people from unsafe companies, while by this act we encourage the establishment of domestic companies, whose financial character undergoes no such investigation as is believed to be necessary. It is a system of protection which does not protect.

It is thought that the interests of our people require the enactment of such laws on this subject as will authorize an examination by a responsible officer, of the state of the assets and liabilities of all companies doing business within the State, with a view of preventing unsound companies from imposing upon the public.

NORTHWESTERN BANK OF VIRGINIA.

By Joint Resolution of February 20th, 1871, the Auditor was required forthwith "to institute an inquiry into the matter of the winding up of the affairs of the Northwestern Bank of Virginia as provided for by the act of the twenty-fifth February, 1867, what was done under the same by the commissioners appointed by virtue thereof, and whether any report was ever made by said commissioner(s); if so, when, and to whom?"

The terms used in the said Joint Resolution to indicate the time when this inquiry should have been made were such as to lead me to suppose that the inquiry had been set on foot by my predecessor, until a correspondence was had with Gibson Lamb, Esq., Secretary Board of Commissioners, about business connected with the matters proposed to be inquired of by the Legislature. Then it was that a search was made in this office for such information as such an inquiry would have produced. No record thereof being found the correspondence with Mr. Lamb was made to assume such form as to elicit the information desired.

A copy of his letter and of a report made by Hon. C. D. Hubbard, referred to therein, are herewith furnished. (Table "K.")

STOCK HELD BY VIRGINIA IN BANKS WITHIN THE LIMITS OF WEST VIRGINIA ON THE FIRST DAY OF JANUARY, 1861.

In pursuance of a Joint Resolution of the Legislature passed February 20, 1871, directing the Auditor "to communicate with the Auditor of the State of Virginia, and respectfully request from him a statement of the stock held by the State (Commonwealth) of Virginia in any banks of the State, on the first day of January, 1861, then doing business within the boundaries of this State, showing the amount of stock and in what banks;" I addressed a letter of inquiry, covering the matter aforesaid, on the 28th day of July, last, to Hon. William F. Taylor, Auditor of Public Accounts of Virginia, who very promptly and courteously replied, furnishing the desired information. A copy of the correspondence and table covering the desired list of stocks are herewith furnished. (Table "I.")

INTERNAL IMPROVEMENT FUND.

On the 15th day of February, 1871, the Board of the School Fund by an order entered on record, directed Hon. Chester D. Hubbard to exchange in accordance with a proposition of the officers of the First National Bank of Wellsburg, all the Library Fund, Internal improvement Fund and other interests held and owned by the Board in said Bank, for United States five-twenty bonds, dollar for dollar, registered bonds being preferred. In pursuance of this order, Mr. Hubbard exchanged the stocks held by the Board in the name of Internal Improvement Fund in said Bank, amounting to 160 shares, for United States five-twenty coupon bonds and reported the fact under date of 24th February, whereupon the Board directed him by telegraph to forward the \$16,300 United States five-twenty bonds, so received in

this exchange, to Washington, and have them registered in the name of the secretary of the Board of the School Fund which he accordingly did reporting the fact.

On the 29th of March last, the registered bonds from this source were received through the First National Bank of Wheeling by the secretary of the Board.

It is not fully apparent what motive could have influenced the Board to make this exchange, especially when it is understood that the banks in which the Board of the School Fund own stock, usually pay a larger rate of dividend than six per cent—the rate paid by the United States upon its bonds and more especially as there was no act of the Legislature authorizing the sale or exchange of any of the stock held by the State in the First National Bank of Wellsburg, which alone could authorize such sale. (See article 8, section 7, Constitution.) The only legislation upon this subject is found in the Acts of 1867, page 88, which transfers all the stocks held by the State in banks to the School Fund, and makes it subject to the control of the Board of the School Fund. It is not believed that this act gives authority to this Board to sell or otherwise dispose of these stocks as contemplated by the Constitution. In view however of the fact, that

THE FIRST NATIONAL BANK OF WELLSBURG

Has recently determined to close up its business, the necessary legislation should be had to legalize this transaction, and to further authorize the sale of 188 shares of stock in this bank in the name of the State, and now under control of the Board of the School Fund.

AGENTS APPOINTED.

Information having been received at this office that A. R. Hall, Esq., late Sheriff of Lewis county, (then) Virginia, is indebted to this State, in the sum of about \$2,100.00 on account of defalcation to the said State of Virginia, and it appearing that the same could not certainly be collected without the appointment of a special agent to attend to the same in person, on the 12th day of September, 1871, Jonathan M. Bennett, Esq., of Weston, was appointed by me as such agent, with full authority to superintend the collection of said debt, or to do any other matter, or thing in the premises in pursuance of law that might be necessary to secure the State's interest in this matter.

SHERIFF OF MERCER COUNTY.

The sheriff of Mercer county, John T. Smith, Esq., received the assessors' books about January of 1871, and consequently without any

default of his, could not make out his delinquent list at the time required by law, but he did so at as early a date as the interests of the service would admit. He has promptly paid the revenue due from his county, and it is eminently proper that he should have credit for the amount of his delinquent list. This cannot be allowed without a special act of the Legislature for his relief, which is recommended.

PRINTING THE CODE.

A balance of \$93.55 is due John Frew, Esq., late public printer, for printing the code, for which no appropriation has been made. It should be paid.

PRINTING 4TH VOLUME OF W. VA. REPORTS.

A balance of \$300.00 is due Messrs. Morgan & Hoffman, of Morgantown, for printing the fourth volume of West Virginia Reports, for which no appropriation has been made. Such appropriation should be made.

CORRECTING ERRONEOUS ASSESSMENTS.

So many errors are committed in the assessment of taxes upon real estate by assessors, and the amounts charged against lands in the various processes attending the collection of taxes, are so often found to be outrageously incorrect, that it often happens there is no means of redress found in our laws. It is therefore thought proper to recommend that authority be given to the Auditor to correct such assessments and charges, in cases where authority is no where else vested, upon equitable principles.

ASSESSOR'S BOOKS.

A system of examination of these books has been adopted in this office with a view to their verification. The number, and amount in value, of the errors detected in the books of the present year is very great, showing a degree of carelessness or ignorance on the part of the officers whose duty it is to make a comparison and verification of them, before transmitting them to this office, that is inexcusable; justifying the belief, in some instances, that this important duty has not been performed at all. The amount saved to the State by the correction of errors in these books this year will approximate \$2,500 and fully justifies the expense and labor attending their examination.

CONTINGENT EXPENSES

The vast amount of blanks, in the shape of assessors' books and other blanks; delinquent lists; blanks for recorders and clerks; circulars and books of instruction, sent by mail and the correspondence of this office, combine to swell the aggregate of postage paid to eight or ten hundred dollars annually. The additional charges which the fund appropriated for this purpose, including stationery, the repair and replacing of furniture, and payment of extra clerical work fully consume the amount usually appropriated. When it is considered that for the first five months of the fiscal year eight hundred and fifty-four dollars, or over half of the amount appropriated, had been expended by my predecessor, and the assessors' books and blanks, the delinquent lists of lands to be furnished the sheriffs for sale this year,—being the largest items of expenditure—had to be distributed and received—this office paying postage both ways—it is not surprising that this fund has been overdrawn. A larger amount is asked for the current year, owing to the fact that it has been necessary to pay the salary of an extra clerk thus far out of it, in anticipation of its appropriation.

THE CLERICAL FORCE.

The preparation of the lists of delinquent lands to be furnished to the sheriffs, for sale; the large amount of work left unfinished by my predecessor, coupled with the labor of reorganizing the office work, have combined to make the labor of this office for the past seven months peculiarly arduous. Considerable extra labor was employed to bring up the work in arrear, and to perform the current business. The late Auditor has in his two annual reports called attention to the fact that the clerical force allowed was wholly inadequate to perform the labor required. The experience of myself and all others familiar with the business, fully confirms his statement. The office hours are fixed by law at from 9 A. M. to 3, P. M., from November first to April first, and at from 8, A. M. to 3, P. M., from April first to November first. The force has been employed from 8 A. M., to 5, P. M., during the period from March 4th to this date, and yet the business can scarcely be said to be well in hand. Five clerks can be fully employed here and have no time for loitering left them.

The business of supervising and directing the affairs of this office, together with arranging the manner of assessing and collecting the revenue, and answering the inquiries of, and making up opinions upon questions of law for, assessors and other officers, furnishes constant

employment for the Auditor, and every hour he is required to labor at the desk upon the ordinary business of the office, is lost to the more important duties referred to, which are sufficient to demand his constant attention. To employ less force than can comfortably and deliberately do the work of the office without unnecessary hurry is false economy, and while it has saved annually a few hundreds has lost corresponding thousands to the Treasury.

Notwithstanding the clerks employed here have been overworked and have had no time allowed them for recreation or holiday, they have uniformly performed their duties with alacrity and a commendable good will, for which it is a pleasure to thank them. The fact that house rents are very high, and the price of living correspondingly expensive, justifies me in saying that an increase in their salaries would not be inappropriate.

THE OFFICE.

Upon assuming charge of this office on the fourth of March last, an entire change of the clerical force was made. The routine of office work as well as the work itself had to be learned by all. It would be surprising, under these circumstances, if mistakes had not occurred. It is believed, however, that with trifling exceptions the conduct of the business has given satisfaction to all persons transacting business with the office.

The accumulated records of several years had overtaxed the capacity of the three or four small cases provided for their reception, and quite a large number of papers, assessors' books, etc., had accumulated and were disposed of by piling them in heaps, like the debris of a carpenter's shop, about the floors of the office, where, from the rough usage consequent upon their exposed condition, they were rapidly wearing out and being mutilated so as to impair their usefulness. The importance of their preservation was so apparent that a good and commodious case was ordered, and these documents and papers for the most part stored away in convenient form for reference. A few still remain, however, and it is believed that the interests of the public service will be well served if an additional case be provided of such dimensions as will conform to the size of the office and its wants in this respect. The old cases found on hand have been badly racked in the process of two or three removals of the office, so that the doors do not fit or shut close, so as to exclude dust or admit of their being securely locked. It is believed that the proper care and preservation of these records require that these be disposed of and good and sufficient cases of approved pattern substituted.

Much of the labor—including posting of the books and correspondence—of the office, covering the period of two months or more preceding the 4th of March, was left undone, owing no doubt to a lack of clerical force, and had to be brought up as rapidly as practicable, necessitating the accomplishment of the work of nine or more months in the seven months preceding the close of the fiscal year.

CONCLUSION.

The delay of assessors in some of the counties, in forwarding their assessment books, without which no satisfactory statistics could be furnished, has retarded somewhat the preparation of this report. The tables and appendixes herein referred to are herewith furnished.

Respectfully, &c.,

E. A. BENNETT,
AUDITOR.

TABLE "A."
Quarterly Balance Sheet of the Treasury.

October 1.....	To balance in Treasury at this date.....	\$213,420 07		1870.	By warrants issued during October, 1870.....	\$47,120 10
	" receipts during October, 1870.....	15,877 14			" " " November, 1870.....	97,824 37
	" " November, 1870.....	26,750 47			" " " December, 1870.....	71,930 47
	" " December, 1870.....	92,390 76			Balance carried to next quarter.....	131,564 50
						<u>\$348,447 44</u>
January 1.....	To balance in Treasury at this date.....	\$131,564 50			By warrants issued during January, 1871.....	\$94,789 90
	" receipts during January, 1871.....	293,997 25			" " " February, 1871.....	61,390 93
	" " February, 1871.....	71,865 11			" " " March, 1871.....	42,805 90
	" " March, 1871.....	38,025 50			Balance carried to next quarter.....	246,465 63
						<u>\$445,442 38</u>
April 1.....	To balance in Treasury at this date.....	\$246,452 63			By warrants issued during April, 1871.....	\$48,065 33
	" receipts during April, 1871.....	17,876 88			" " " May, 1871.....	24,635 74
	" " May, 1871.....	23,201 70			" " " June, 1871.....	63,097 71
	" " June, 1871.....	25,037 08			Balance carried to next quarter.....	176,873 11
						<u>\$312,571 89</u>
July 1.....	To balance in Treasury at this date.....	\$176,873 11			By warrants issued during July, 1871.....	\$39,633 63
	" receipts during July, 1871.....	9,590 55			" " " August, 1871.....	38,862 40
	" " August, 1871.....	9,573 68			" " " September, 1871.....	28,366 12
	" " September, 1871.....	39,380 47			Balance on 1st October, 1871.....	129,677 76
						<u>\$235,429 81</u>
October 1.....	To balance in Treasury at this date.....	\$129,677 76				

AUDITOR'S REPORT.

Statement showing the Receipts and Expenditures of the Treasury from October 1, 1870, to 4th March, 1871; and from that date up to 30th September, 1871.

1870. October 1.....	To balance in Treasury at this date..... " total receipts from 1st October, 1870, to 4th March, 1871, inclusive.....	\$213,420 07 425,570 20 \$638,990 27	By total warrants from 1st October, 1870, to 4th March, 1871, inclusive..... Balance carried to 5th March, 1871.....	\$395,974 63 243,015 64 \$638,990 27
1871. March 5.....	To balance in Treasury at this date..... " total receipts from 5th March to 30th September, 1871, inclusive.....	\$243,015 64 148,017 90 \$391,033 63	By total warrants from 5th March to 30th September, 1871, inclusive..... Balance carried to 1st October, 1871.....	\$262,355 87 128,677 76 \$391,033 63
October 1.....	To balance in Treasury at this date.....	\$128,677 76		

TABLE B.

An Abstract of Receipts at the Treasury from all sources during the fiscal year ending September 30th, 1871.

State tax for	1871	\$2,068 06
" " "	1870	212,802 32
" " "	1869	40,412 55
" " "	1868	9,171 31
" " "	1866	299 25
" " "	1865	39 10
" " "	1861	2,215 02
" " "	1858	543 08
School	1870	128,612 04
" " "	1869	32,248 88
" " "	1868	7,618 80
" " "	1867	406 12
" " "	1866	1,289 85
Hospital	1871	215 00
" " "	1870	42,639 71
License	1871	1,155 57
" " "	1870	36,695 75
" " "	1869	3,332 82
" " "	1868	230 26
" " "	1866	136 50
" " "	1864	36 40
" " "	1863	112 66
Fines	1871	911 51
" " "	1870	1,768 90
" " "	1869	221 38
" " "	1868	9 50
" " "	1866	56 00
Jury Costs	1870	6 00
" " "	1869	48 78
" " "	1868	5 70
Sale of delinquent lands		3,412 46
Redemption of Lands		9,640 75
Tax on Insurance Premiums		1,164 20
Sample Licenses		825 00
Tax on Seals, &c., in office of Secretary of State		285 48
Military Claims—(overdraft refunded)		2,032 03
County and Township Tax on Railroads for 1869		1,021 02
" " " " " " " " 1870		895 45
Error refunded		10 00
Tax on gross receipts of Express Companies		873 77
Printed Records of the Supreme Court		461 94
Interest on U. S. Bonds held by Board of School Fund		4,938 76
Interest on Deposits of Public Funds		2,908 11
Dividend on Stock in Fairmont & Palatine Bridge Company		480 00
" " Bank Stock held by the State		16,180 00
" " from Stock held in N. W. Bank of Va. for Literary Fund		2,500 00
" " " " " " " " Internal Improvement Fund		1,630 00
Grand Total		\$573,588 19

TABLE C.

Statement showing the Appropriations for the Fiscal Year ending September 30th, 1871, and the amount of Disbursements during the same period.

For what purpose appropriated or expended.	Authorized by Council.	Appropriated to Session of 1871, showing only amount unexpended.	Appropriated 1871.	Amount disbursed.	Amount unexpended.	Amount expended in excess of appropriations.
For salary of Governor.....	\$2,000 00	\$2,000 00	.....	.....
Auditor.....	1,500 00	1,500 00	.....	.....
Treasurer.....	1,400 00	1,244 97	105 93	.....
Secretary of State.....	1,300 00	1,298 33	1 67	.....
Adjutant General.....	637 44	.....	937 48
First clerk in Auditor's office.....	1,200 00	1,200 00	.....	.....
Second " " ".....	1,000 00	1,000 00	.....	.....
Third " " ".....	1,000 00	1,000 00	.....	.....
Clerk in Secretary's office.....	1,000 00	1,000 00	.....	.....
Superintendent of Weights and Measures.....	200 00	1,000 05	.....	3 05
Clerk in Treasurer's office.....	223 00	223 00	.....	138 80
Clerk in Adjutant General's office.....	1,000 00	1,003 00	.....	3 00
Janitor and Guard.....	166 05	166 05	.....	166 05
State Librarian.....	946 10	946 10	13 90	.....
Clerk Supreme Court of Appeals.....	600 00	555 00	45 00	.....
Reporter " ".....	250 00	1,000 00	1,000 00	250 00	.....
Secretary of the Board of Regents Normal School.....	62 50	1,000 00	1,000 00	.....	.....
Attorney General.....	250 00	1,000 00	125 00	.....	192 50
				924 86	325 12	

*Salaries of these officers paid to date of the abolition of their offices: No appropriation made, in consequence of said offices being abolished.

†The salary of this officer was, for 1870, \$300, and for 1871, \$200. The late Superintendent drew salary at the former rate during his term, being part of the present fiscal year, which accounts for this apparent excess in expenditure.

‡Paid during first quarter, presuming that the usual appropriation would be made.

TABLE C—Continued.

For What Purpose Appropriated or Expended.	Authorized by Code.	Appropriated previous to session of 1871, showing only amount unexpended	Appropriated 1871.	Amount Disbursed.	Amount Unexpended	Amount expended in excess of appropriations
For salary of Judges of Courts.....			\$31,000 00	\$31,997 35		\$997 35
For Registration of Voters.....	\$7,400 99			17,480 80		
For Criminal Charges.....			24,000 00	23,983 51	\$16 49	
For support of Lunatics in Jail.....		3,212 20	6,000 00	13,443 41		4,231 15
For support of Convicts in Penitentiary.....		51 92	18,000 00	18,969 41		969 41
For payment of Guards at Penitentiary.....			8,500 00	10,740 13		2,240 13
For salary of Teachers and current expenses at Marshall College.....		208 00	2,500 00	2,500 00		
For salary of Teachers and current expenses at Fairmont Normal School.....		1,229 17	2,000 00	2,000 00	1,229 17	
For Civil Contingent Fund.....			4,000 00	2,623 16	1,376 84	
For Contingent Expenses of Auditor's Office.....			1,500 00	1,500 19		300 19
For Contingent Expenses of Treasurer's Office.....			200 00	35 24	164 76	
For Contingent Expenses of Secretary's Office.....			500 00	580 80		80 80
For Contingent Expenses of Courts.....		2,302 35	2,000 00	1,502 31	2,400 04	
For Current Expenses of Deaf, Dumb and Blind Institution.....		5,500 00	11,000 00	11,000 00	5,500 00	
For Military Claims Audited by Board.....		3,797 21	19,474 68	388 60	22,863 23	
For summoning witnesses, printing and serving notices.....	13 85	183 15		7197 00		
For expenses of Civil Suits and pay of State Agents.....		850 50		421 25	429 25	
For Fire Proof Safe in Auditor's Office.....		400 00		400 00		
For repair and furnishing West Liberty Normal School.....		596 75		596 75		
For public printing.....		2,059 44	13,000 00	11,585 82	61 58	
For public printing special appropriation for John Frew.....			3,203 72	16,605 76		
For removing public property.....		154 89		154 89		
For removal to New Capitol Building.....			200 00	212 24		12 24
For rent of Lindsey Institute for Capitol.....			421 50	340 00	71 50	
For expenses of Board Regents of Normal School.....			250 00	275 93		25 93

^aMileage included.

[†]Paid during first and second quarter. The Legislature of 1871, having abolished the registration law, made no appropriation to cover the expenses of its execution.

[‡]Amount paid John Frew, late Public Printer.

TABLE C—Continued.

For What Purpose Appropriated or Expended.	Authorized by Code.	Appropriated to Session of 1871, showing on-ly amount unexpended.	Appropriated 1871.	Amount Disbursed.	Amount un-expended.	Amount expended in excess of Appropriations.
For defense of suit against Governor Boreman.....		\$415 02		\$200 00		\$200 00
For furnishing and purchase of apparatus for Marshall College.....		20,000 00		70 90	\$344 12	
For construction of Hospital for Insane.....			\$50,000 00	65,000 00	5,000 00	
For expenses of Regents, West Virginia University.....			230 00	250 00		
For expenses of Legislature of 1871.....			21,000 00	26,913 46		5,913 46
For Library of Supreme Court.....			1,000 00		1,000 00	
For printing fourth volume West Virginia Reports.....			2,000 00		2,000 00	
For current expenses of Hospital for Insane.....			25,000 00	25,000 00		
For transportation of patients to Insane Hospital.....			1,500 00	1,079 95		
For salary of Clerk Superintendent of Free Schools.....			1,000 00	700 00		
For salary of Private Secretary to the Governor.....			900 00	487 50		
For expenses of the Governor's Office.....			1,000 00		1,000 00	
For rent and expenses of Attorney General's Office.....			200 00	89 22		
For salary of Keeper of the Rolls.....			300 00	225 00		
For expenses of registration of Births, Deaths and Marriages.....			100 00		100 00	
For refunding overpaid taxes, Sheriff's Commissions, &c.....			2,500 00	1,311 60		
For publication of notices and other expenses of election.....			500 00	22 25		
For Deaf, Dumb, and Blind at Staunton.....			1,000 00	373 00		
For insurance of State Library.....			500 00	500 00		
For payment of Hon. Beverly Johnson.....			225 00	150 00		
do Charles J. Faulkner.....			2,500 00	2,500 00		
For Clerk and time and expenses of Commissioners of Debt of Virginia.....			1,500 00		1,500 00	
For printing Code.....			10,000 00	10,000 00		
For preparation and publication of Code.....			1,170 00	2,170 00		
For pay of Executive Committee Marshall College.....			300 00	300 00		
For expenses of J. H. Rider at Marshall College.....			63 00	63 00		
For salaries of Teachers and current expenses West Virginia University.....			2,500 00	2,500 00		

*Paid December 14, 1870. There was an appropriation for this purpose made March 5, 1868, but it expired by limitation March 5, 1870, and before this payment was made.

TABLE C—Continued.

For What Purpose Appropriated or Expended.	Authorized by (code).	Appropriated previous to Session of 1871, showing only amount unexpended.	Appropriated 1871.	Amount Disbursed.	Amount unexpended.	Amount expended in excess of Appropriations.
For construction of wall around Penitentiary buildings for Institution of Deaf, Dumb, and Blind monument at Antietam.			\$50,000 00	\$55,127 51	\$14,872 49	
For purchase of flag case.		\$50 00	10,000 00	50 00	1,000 00	
For endowment of West Virginia University.			100 00	25 00	75 00	
For salary vaccine agent.			1,500 00	59 84	1,440 16	
For immigration purposes.			1,500 00	853 89	646 31	
For furnishing Capitol building.			1,000 00	1,000 00		
For salary of J. H. Dis Delar, Commissioner of Immigration.			159 89	159 89		
For refunding taxes to Jacob Crow.			31 80	31 80		
For relief of E. C. Fox.			100 00	100 00		
For " Godwin Lykins.			200 00	200 00		
For " Allen McClung.			300 00	300 00		
For building bridge across Guyandotte.	\$19 60		8,000 00	39 60	300 00	
For witnesses before Committees of Legislature.			1,200 00	3,865 03	4,134 97	
For preliminary survey of railroads.			66 90	66 90		
For building bridge over Valley river.			2,000 00	1,500 00	500 00	
For relief of James L. Carr.		117 50		112 50	5 00	
For furniture for Institute of Deaf, Dumb, and Blind.			400 00	449 80		\$49 80
For Insurance of State Normal Schools.			31 80	31 80		
For Gas and Coal for Capitol Building.			7 90	7 90		
For relief R. S. Blair.			37 50	37 50		
For relief Robert Mercer.			70 50	70 50		
For Relief Z. Shields.			150 00	150 00		
For relief Harriet Smith.			150 00	150 00		
For relief John B. Morrison.			325 80	325 80		
For relief Jacob Pharris.			350 00	350 00		
For removal of lunatic to Tennessee.						
For relief Clayburn Piersen.						
For pay Commissioners to assess railroad property.	181 20			181 20		
Total appropriations and disbursements other than School Funds.		\$43,051 26	\$389,179 99	\$77,101 98	\$78,418 71	\$15,563 90
For General School Fund, disbursed.	\$7,725 54	247,531 04		247,531 04		
For School Fund disbursed and invested in bonds.	33,697 46			33,697 48		
Total amount drawn from Treasury during the fiscal year ending September 30, 1871.						\$638,330 50
Total which deduct \$29,500.00 School Funds invested in bonds; leaving amount actually expended during the fiscal year.						\$608,830 50

TABLE E—2.
Description of invested School Fund.

1871. Sep. 1.	Stock in First National Bank of Fairmont.....	\$50,000 00
	“ “ Parkersburg National Bank.....	40,000 00
	“ “ First National Bank of Wellsburg.....	18,800 00
	“ “ National Bank of West Va., at Wheeling.....	30,000 00
	U. S. Registered Central Pacific R. R. Bonds	
	No. 2,037, dated August 2, 1866—Int. from July 10, 1866.....	1,000 00
	2,038 do do do do do do.....	1,000 00
	2,039 do do do do do do.....	1,000 00
	2,040 do do do do do do.....	1,000 00
	2,041 do do do do do do.....	1,000 00
	2,042 do do do do do do.....	1,000 00
	2,043 do do do do do do.....	1,000 00
	2,044 do do do do do do.....	1,000 00
	2,045 do do do do do do.....	1,000 00
	2,046 do do do do do do.....	1,000 00
	2,047 do do do do do do.....	1,000 00
	2,200 do January 22, 1868, do January 1, 1868.....	1,000 00
	30 do do do do do do.....	50,000 00
	251 do do do do do do.....	10,000 00
	252 do do do do do 1867.....	10,000 00
	U. S. Registered Union Pacific R. R. Bonds,	
	No. 1,982, dated January 21, 1869—Int. from Jan. 1, 1869.....	10,000 00
	1,525 do do do do do do.....	5,000 00
	235 do March 13, do do do February 10, 1869.....	10,000 00
	236 do do do do do do do.....	10,000 00
	U. S. 5-20 Bonds	
	No. 492, dated January 15, 1870---Int. from January 1, 1870.....	500 00
	2,123 do do 13 do do do do.....	1,000 00
	2,124 do do do do do do do.....	1,000 00
	2,125 do do do do do do do.....	1,000 00
	653 do do do 15 do do do.....	5,000 00
	847 do do do do do do do.....	10,000 00
	Certificates U. S. Stock 5-20s	
	No. 714, dated February, 18, 1871---Int. from January 1, 1871.....	500 00
	2,837 do do do do do do do.....	1,000 00
	2,838 do do do do do do do.....	1,000 00
	2,839 do do do do do do do.....	1,000 00
	2,840 do do do do do do do.....	1,000 00
	828 do do do do do do do.....	5,000 00
	1,051 do do do do do do do.....	10,000 00
	1,052 do do do do do do do.....	10,000 00
	11,519 do March 6 do do do do do.....	100 00
	11,520 do do do do do do do.....	100 00
	11,521 do do do do do do do.....	100 00
	24,030 do do do do do do do.....	1,000 00
	7,160 do do do do do do do.....	5,000 00
	10,302 do do do do do do do.....	10,000 00
	Total amount invested to date.....	\$275,100 00

Exhibit of School Fund September 30, 1871.

1871. Sept. 30.	Total amount invested.....	\$275,100 00
	Balance in Treasury uninvested this date.....	5,185 44
	Total.....	\$280,285 44

TABLE F.

Estimate of the probable receipts at the Treasury during the fiscal year ending September 30th, 1872.

	General State Purposes.	general School Purposes.	Hospital Purposes.	School Fund.	AGGREGATE.
On account of State Tax 1871.....	\$200,000 00				\$200,000 00
1870.....	25,000 00				25,000 00
1869.....	7,000 00				7,000 00
1868.....	3,000 00				3,000 00
1866.....	1,000 00				1,000 00
1865.....	1,000 00				1,000 00
1862.....	1,000 00				1,000 00
1861.....	500 00				500 00
On account of State tax, 1871, on Railroad Property.....	14,981 69				14,981 69
School Tax 1871.....		\$125,000 00			125,000 00
1870.....		23,000 00			23,000 00
1869.....		7,000 00			7,000 00
1868.....		2,000 00			2,000 00
1866.....		1,000 00			1,000 00
1865.....		300 00			300 00
On account of School Tax, 1871, on Railroad property.....		7,490 84			7,490 84
On account of Hospital Tax 1871.....			\$40,000 00		40,000 00
1870.....			5,000 00		5,000 00
On account of Hospital Tax, 1871 on Railroad property.....			3,745 42		3,745 42
On account of License Tax, 1871.....	35,000 00				35,000 00
1870.....	3,000 00				3,000 00
1869.....	1,500 00				1,500 00
1867.....	100 00				100 00
1866.....	300 00				300 00
1863.....	100 00				100 00
On account of sale of Delinquent lands, 1871.....				\$17,000 00	17,000 00
On account of redemption of lands.....	9,000 00			6,000 00	15,000 00
On account of fines and jury costs.....		3,000 00			3,000 00
On account of tax on premiums of insurance.....	1,200 00				1,200 00
On account of interest on bonds held by the Board of the Public School Fund.....		9,288 00			9,288 00
On account of license to sell goods by sample.....	850 00				850 00
On account of tax on seals, &c., in office of Secretary of State.....	250 00				250 00
On account of dividend on stock held by the Board of the School Fund in various banks in this State.....		13,880 00			13,880 00
On account of sale of Code, Acts, Reports, &c.....	500 00				500 00
On account of tax on receipts of Express Companies.....	800 00				800 00
On account of interest on deposits of public funds.....	4,000 00				4,000 00
On account of Fairmont and Pala- tine Bridge Company.....	480 00				480 00
On account of county and town- ship taxes from Railroad Com- panies.....	50,892 40				50,892 40
Total.....	\$361,454 09	\$191,958 84	\$48,745 42	\$23,000 00	\$625,158 35

TABLE G.

Estimate of the probable charges on the Treasury during the Fiscal year ending September 30, 1872.

For expenses of the Legislature of 1872.....	\$21,000 00
For expenses of the Convention.....	29,830 00
For salary of the Governor.....	2,000 00
Secretary of State.....	1,300 00
Treasurer.....	1,400 00
Auditor.....	1,500 00
Attorney General.....	1,000 00
Judges.....	31,000 00
Superintendent Weights and Measures.....	200 00
State Librarian.....	600 00
Clerk Supreme Court of Appeals.....	1,000 00
Reporter Supreme Court of Appeals.....	1,000 00
Secretary Board of Regents.....	300 00
Keeper of the Rolls.....	300 00
Vaccine Agent.....	100 00
Janitor and his assistants.....	1,000 00
For the Governor, for salary of Private Secretary.....	1,000 00
Secretary of State, for Clerk hire.....	1,000 00
Treasurer, for Clerk hire.....	1,000 00
General Superintendent of Free Schools, for Clerk hire.....	1,000 00
Auditor, for Clerk hire.....	5,000 00
For criminal charges.....	25,000 00
support of Lunatics in jails.....	9,000 00
Convicts.....	18,000 00
For pay of Guards at Penitentiary.....	9,000 00
For salaries of Teachers at Marshall College.....	2,500 00
Fairmont Normal School.....	2,500 00
West Liberty Normal School.....	2,000 00
University.....	2,000 00
For Civil Contingent Fund.....	3,000 00
For contingent expenses Secretary of State's office.....	1,000 00
Treasurer's do.....	200 00
Auditor's do.....	2,000 00
Attorney General's do.....	200 00
Courts.....	2,000 00
For current expenses Deaf, Dumb and Blind Institution.....	11,000 00
For public printing.....	13,000 00
For expenses Board of Regents.....	350 00
Regents, University.....	250 00
For current expenses Hospital for Insane.....	25,000 00
For transportation of patients to Hospital.....	1,500 00
For expenses of registering births, deaths and marriages.....	100 00
For refunding overpaid taxes.....	2,500 00
taxes erroneously assessed.....	1,000 00
For insurance of State library.....	200 00
Normal school houses.....	125 00
For gas and coal for Capitol.....	600 00
For pay of State agents.....	1,000 00
For enrolling militia.....	2,100 00
For refunding proceeds of redemption of delinquent lands to counties.—Act of 1871.....	9,000 00
For balance due John Frew for printing Code.....	93 55
For Morgan & Hoffman, printing fourth volume Reports.....	300 00
For refunding railroad taxes to counties and townships.....	50,892 40
Add amount of old appropriations.....	\$78,418 71
Less.....	24,208 85
Total.....	\$354,060 81

TABLE H.

Showing the apportionment of the General School Fund among the several Counties made October 2, 1871; the amount unpaid of the apportionment made September 1, 1870; the amount disbursed of these apportionments and the balance due October 1, 1871.

COUNTIES.	Amount apportioned for the year 1871.	Amount in Treasury unexpended Oct. 1, 1870.	Amount Disbursed during the year 1871.	Amount still due October 1, 1871.
Barbour.....	\$3,067 82	\$5,504 26	\$5,735 24	3,736 84
Berkeley.....	5,086 83	6,426 73	6,531 72	4,981 84
Boone.....	1,819 98	2,378 92	2,507 91	1,690 99
Braxton.....	2,649 90	3,538 50	3,649 50	2,438 90
Brooke.....	2,090 56	2,809 60	2,977 60	1,922 56
Cabell.....	2,690 44	3,799 00	3,799 00	2,690 44
Calhoun.....	1,344 00	1,769 28	1,819 28	1,294 90
Clay.....	948 47	1,332 78	1,397 78	883 47
Doddridge.....	2,906 48	3,785 91	3,470 82	3,221 57
Fayette.....	2,690 44	3,622 95	3,709 93	2,603 46
Gilmer.....	1,930 10	2,456 04	2,755 60	1,630 54
Grant.....	1,603 00	2,173 77	2,294 38	1,483 20
Greenbrier.....	4,125 13	5,882 56	5,704 04	4,303 65
Hampshire.....	2,722 95	2,648 10	2,998 10	2,372 95
Hancock.....	1,594 50	2,192 68	2,292 68	1,494 50
Hardy.....	2,056 87	3,013 30	1,916 22	3,153 95
Harrison.....	6,417 70	8,881 32	9,039 92	6,259 10
Jackson.....	4,478 57	6,007 69	6,176 64	4,309 62
Jefferson.....	4,783 76	6,553 32	6,753 32	4,583 76
Kanawha.....	8,750 13	11,382 46	11,582 46	8,550 13
Lewis.....	4,227 92	5,696 32	5,880 24	4,044 00
Lincoln.....	2,490 14	3,461 44	3,591 37	2,300 21
Logan.....	2,105 25	3,006 03	3,060 57	2,050 71
Marion.....	5,595 49	8,008 32	8,208 32	5,395 49
Marshall.....	6,103 08	8,113 08	8,113 06	6,103 10
Mason.....	6,687 24	8,967 16	9,161 16	6,493 24
Mercer.....	2,053 80	3,919 77	4,042 72	1,930 85
Mineral.....	2,147 20	3,046 77	3,208 75	1,985 22
Monongalia.....	5,062 72	7,068 39	7,268 37	4,862 74
Monroe.....	3,155 05	2,252 34	2,577 31	2,830 08
Morgan.....	1,618 63	2,057 37	2,228 35	1,447 65
McDowell.....	742 92	1,030 14	1,117 13	655 93
Nicholas.....	1,950 03	2,611 72	2,824 19	1,737 56
Ohio.....	2,268 85	4,573 06	4,773 03	2,068 88
Pendleton.....	2,485 94	3,465 81	3,540 81	2,410 94
Pleasants.....	1,416 22	1,930 78	1,965 77	1,381 23
Pocahontas.....	1,359 59	1,916 23	2,017 73	1,258 09
Preston.....	5,911 16	7,934 11	8,133 68	5,711 59
Putnam.....	3,144 56	4,249 20	4,449 20	2,944 56
Raleigh.....	1,789 57	2,333 82	2,531 36	1,592 03
Randolph.....	2,027 64	2,764 50	2,958 50	1,833 64
Ritchie.....	3,495 89	4,814 59	5,014 59	3,295 89
Roane.....	3,188 61	4,088 55	4,120 02	3,157 14
Summers.....	2,060 16	.....	.....	2,060 16
Taylor.....	3,356 41	4,529 41	4,676 41	3,209 41
Tucker.....	784 87	1,088 34	1,213 34	659 87
Tyler.....	3,312 36	4,529 41	4,606 41	3,235 36
Upsher.....	2,086 88	4,273 33	4,473 37	2,886 84
Wayne.....	3,766 47	5,051 76	5,350 76	3,467 47
Webster.....	716 71	992 31	1,135 31	573 71
Wetzel.....	3,727 46	5,104 14	5,104 14	3,727 46
Wirt.....	1,658 48	2,300 35	2,406 09	1,562 74
Wood.....	7,072 21	10,629 83	10,728 17	6,873 87
Wyoming.....	1,407 83	2,099 39	2,183 39	1,323 83
Wheeling City.....	8,369 58	9,757 23	9,757 23	8,359 58
Total.....	\$174,896 35	\$233,724 17	\$239,532 99	\$169,087 53

TABLE I.

STATE OF WEST VIRGINIA,
AUDITOR'S OFFICE, CHARLESTON, July 28, 1871.

HON. WM. F. TAYLOR, AUDITOR OF PUBLIC ACCOUNTS OF VIRGINIA :

SIR: The Legislature of this State, at its last session, by joint resolution, passed on the twentieth day of February, 1871,

Resolved, 1st, That the Auditor be and he is hereby directed to communicate with the Auditor of the State of Virginia, and respectfully request from him a statement of the stock held by the State of Virginia in any of the banks of the State on the first day of January, 1861, then doing business within the boundaries of this State, showing the amount of stock and in what banks.

In pursuance of said resolution, I have to request that you furnish this office with the information requested by the Legislature at as early a date as practicable.

I am, Sir, very respectfully, your obedient servant,
E. A. BENNETT, *Auditor*.COMMONWEALTH OF VIRGINIA,
OFFICE OF THE AUDITOR OF PUBLIC ACCOUNTS,
RICHMOND, VIRGINIA, August 4, 1871.

HON. E. A. BENNETT,

Auditor of the State of West Virginia,
Charleston, Kanawha County, W. Va.

SIR: I have the honor to acknowledge the receipt of your favor of the twenty-eighth ultimo, embodying a copy of a joint resolution, passed by the Legislature of West Virginia on the twentieth day of February, 1871, directing you to request of the Auditor of Public Accounts of the State of Virginia "a statement of the stock held by the State of Virginia, in any of the banks of the State on the first day of January, 1861, then doing business within the boundaries of this State, (West Virginia) showing the amount of stock, and in what banks."

In compliance with this request, you will please find enclosed a statement furnishing in detail, the information desired.

Very respectfully, &c.,

[Signed] WM. F. TAYLOR,
Auditor of Public Accounts.

A STATEMENT

Showing the number of Shares of Stock held by the Commonwealth of Virginia, by the Literary Fund, and by the Board of Public Works, in the several Banks of the State of Virginia, on the first day of January, 1861, which were at that time doing business within the boundaries of what now constitutes the State of West Virginia.

Name of the Bank.	No. of Shares held by the Commonwealth.	No. of Shares held by the Literary Fund.	No. of Shares held by the Board of Public Works.	Total.	Remarks.
Bank of Virginia.....	3,250 00	2,121 00	8,395 00	\$13,766 00	
Farmers' Bank of Virginia.....	5,050 00	1,054 00	3,522 00	9,626 00	
Northwestern Bank of Virginia.....	2,918 00	500 00	326 00	3,844 00	
Exchange Bank of Virginia.....	8,488 00	.....	267 00	8,755 00	
Bank of the Valley.....	3,700 00	92 00	1,047 00	4,839 00	
Fairmont Bank.....	.....	1,000 00	.....	1,000 00	
Merchants and Mechanics' Bank.....	.....	.....	400 00	400 00	Par val. \$50 p. share Sold to M. & M. Bank under act of March 18, 1856

COMMONWEALTH OF VIRGINIA,
OFFICE OF THE AUDITOR OF PUBLIC ACCOUNTS,
RICHMOND, August 4th, 1871.

(Signed) WILLIAM F. TAYLOR,
Auditor of Public Accounts.

TABLE K.

BANK OF WHEELING,
WHEELING, W. VA., July 17th, 1871.

HON. E. A. BENNETT,

Auditor of West Virginia :

DEAR SIR : I have received your favor of the eleventh inst. .

The dividends sent you in my letter of sixth inst. were on account of collections made by board of commissioners from the assets of the North Western Bank of Virginia. This stock formerly stood in the name of the Commonwealth of Virginia, and upon the organization of the State of West Virginia was transferred to it.

By reference to the books in your office, you can see what disposition was made of former dividends from the same stock. The dividends have been as follows, viz :

50 per cent. National Bank Stock, July 1, 1866.

5 per cent. cash, July 1, 1867.

5 per cent. cash, August 1, 1868.

5 per cent. cash, July 1, 1871

I believe that the Hon. C. D. Hubbard made a lengthy report to Governor Stevenson as to the condition of this stock, which report will probably be found with the papers filed in the Governor's office.

If you desire further information, please advise.

Yours very truly,

[Signed] G. LAMB, Secretary of Board
of Commissioners of North Western Bank of Virginia.

INDEX

TABLE L—DELINQUENT SHERIFFS

- TABLE L—1.** State tax for 1861-2.
- TABLE L—2.** License tax for 1861-2 and 1863.
- TABLE L—3.** State tax and militia fines for 1863 and 1864.
- TABLE L—4.** State, School and License tax, sale of Delinquent lands and militia fines for 1865.
- TABLE L—5.** State, School and License tax, fines, sale of Delinquent lands and militia fines for 1866.
- TABLE L—6.** State, School and License tax and militia fines for 1867.
- TABLE L—7.** State, School and License tax, fines and Jury costs for 1868.
- TABLE L—8.** State, School and License tax, sale of Delinquent lands and fines for 1869.
- TABLE L—9.** State, School, Hospital and License tax and fines for 1870.

TABLE L-1.
List of Sheriffs in arrears for Taxes for the years 1861 and 1862.

COUNTY.	Name of Officer.	State Tax, 1861.	State Tax, 1862.	Aggregate.
Cabell	J. B. Bungardner.....	\$1,389 72	\$3,338 93	\$4,728 65
Jackson.....	J. F. Scott.....	3,335 83	1,243 62	4,579 45
Mason.....	W. E. Weisel.....	3,410 21	.....	3,410 21
Monongalia.....	James Odert.....	.....	3,952 34	3,952 34
Nicholas.....	M. L. Rader.....	476 77	433 35	910 12
Pleasants.....	James Hamlin.....	.....	42 71	42 71
Randolph.....	Thomas Johnson.....	65 92	.....	65 92
Wayne.....	Jesse F. Phares.....	2,027 41	3,287 81	5,315 22
Wayne.....	James Bartram.....	.....	2,943 16	2,943 16
Wood.....	Morgan Garrett.....	.....	1,023 41	1,023 41
Wirt.....	H. H. Dils.....	.....	1,184 86	1,184 86
Wirt.....	W. V. Vernon.....	.....	3 36	3 36
	Total.....	\$10,705 86	\$17,413 55	\$28,119 41

TABLE I—2.
List of Sheriffs and Collectors in arrears for License. Tax for 1861, 1862 and 1863.

COUNTY.	Name of Officer	Tax 1861.	Tax 1862.	Tax 1863.	Aggregate.
Jackson.....	James F. Scott.....		\$597 40	\$659 80	\$1,257 20
Marion.....	Rawley Morris.....			106 75	106 75
Montgomery.....	James Odibert.....		986 89		1,943 86
Randolph.....	Jesse F. Phares.....	\$956 97	156 46		1,113 43
Wirt.....	Alfred Foster.....			75 00	75 00
Wood.....	W. V. Vernon.....			26 80	26 80
	H. H. Dills.....	944 97	100 00	15 33	1,060 30
Total.....		\$1,901 04	\$1,440 00	\$682 08	\$4,023 12

TABLE L—3.
List of Sheriffs in arrears for Taxes for 1863 and 1864.

COUNTY.	Name of Officer.	State Tax 1863.	State Tax 1864.	Militia Fines.	Aggregate.
Hancock.....	J. W. Hobbs.....	\$84 93	.....	.....	\$84 93
Jackson.....	G. S. M. King.....	.....	.....	\$474 40	474 40
Marion.....	Rawley Morris.....	11 50	.....	.....	11 50
Wirt.....	W. V. Vernon.....	.....	\$22 65	.....	22 65
Wayne.....	James Bartram.....	302 08	304 71	.....	607 39
Total.....	.....	\$399 11	\$327 26	\$474 40	\$1,200 77

TABLE I—4.
List of Sheriffs in Arrears for Taxes for 1865.

COUNTY.	Name of Officers.	State Tax.	School Tax.	License Tax.	Sale of Delinquent Lands.	Mill. Fines.	Aggregate.
Barbour.....	Spencer Glascock.....						\$0 76
Boone.....	W. V. Bias.....			\$9 60	76		645 80
Harrison.....	D. W. Robinson.....	\$619 26	\$16 94				161 25
Jackson.....	G. S. M. King.....					101 25	582 00
Monongalia.....	J. M. Brand.....					582 00	1,742 07
Pleasants.....	John Kester.....					1,742 07	133 50
Putnam.....	B. P. Morris.....	10 65				133 50	10 65
Wayne.....	Morgan Garrett.....	1,082 16	900 98				1,983 14
Wirt.....	W. V. Vernon.....			57 08	49 80		106 88
Wayne.....	James Bartram.....	781 97					781 97
Wood.....	H. H. Dila.....					901 50	901 50
	Total.....	\$2,494 04	\$917 92	\$66 68	\$50 56	\$3,020 32	\$7,049 52

TABLE L—5.
List of Sheriffs in arrears for Taxes for 1866.

COUNTY.	Name of Officer.	State Tax.	School Tax.	License Tax.	Fines.	Sale of Delin- quent Lands.	Militia Fines.	Aggregate.
Boone.....	W. V. Bias.....	\$1,200 51	\$920 29	\$22 92	\$50 00			\$2,199 72
Braxton.....	G. H. Morrison.....		195 63					195 63
Calhoun.....	N. Polling.....			36 43				36 43
Dedridge.....	Floyd Neeley.....		7 62	340 44				348 06
Grant.....	John R. Dolly.....		145 94					145 94
Harrison.....	T. F. Roane.....							
Logan.....	Jasper Perry.....			25 00				25 00
Montgomery.....	J. M. Brand.....	558 34	688 70				\$124 40	1,371 44
Randolph.....	A. E. Harper.....						114 00	114 00
Taylor.....	R. Davison.....		36 91		38 00	\$49 47		124 38
Tyler.....	L. W. T. Martin.....			132 19				132 19
Wayne.....	Morgan Garrett.....	1,128 22	1137 60				243 45	375 64
Wilkes.....	James Barram.....	861 14	404 33	92 62				2,295 82
Wilmot.....	W. V. Vernon.....							1,338 09
Wood.....	H. H. Dills.....	350 57	508 36	158 90	10 00			10 00
Wyoming.....	W. Roach.....		48 25					1,017 83
Chapel.....	John Alford.....							46 23
Total.....		\$4,108 78	\$4,119 61	\$908 50	\$94 00	\$10 47	\$481 85	\$9,000 21

*This Sheriff has overpaid on State Tax Account \$22.93.

TABLE L—6.
List of Sheriffs in arrears for Taxes for the year 1867.

COUNTY.	Name of Officer.	State Tax.	School Tax.	License Tax.	Mill. Fines.	Aggregate.
Boone.....	E. R. Bias.....	\$730 23	\$1,051 97	.....	.....	\$1,782 20
Cabell.....	John Alfred.....	.....	.....	\$1 00	.....	1 00
Harrison.....	T. F. Roane.....	.....	.....	.....	\$78 75	78 75
Logan.....	Harrison Blair.....	855 07	764 04	.....	.....	1,619 11
Marion.....	Jasper Perry.....	9 91	3 88	187 45	.....	181 24
Mason.....	H. M. Lee.....	.....	.....	.....	455 00	455 00
Preston.....	C. Shrevebury.....	.....	.....	.....	124 00	124 00
Taylor.....	Reuben Warthen.....	.....	.....	.....	126 50	126 50
Taylor.....	R. Davison.....	.....	.....	.....	.....	.....
Taylor.....	J. C. Way.....	.....	.....	.....	231 00	231 00
Total.....	Total.....	\$1,593 21	\$1,819 89	\$168 45	\$1,015 25	\$4,598 80

*This Sheriff is indebted to the State on account of jury costs for this year, \$6.00.

TABLE L—7.
List of Sheriffs in arrears for Taxes for 1868.

COUNTY.	Name of Officer.	State Tax.	School Tax.	License Tax.	Fines.	Jury Costs.	Aggregate.
Boone.....	E. E. Blas.....	\$1,128 12	1,325 27	\$202 29	\$23 00	\$18 00	\$2,756 08
Braxton.....	Geo. S. M. King.....	1,790 13	3,034 23				4,824 36
Jackson.....	Harrison Blair.....	1,081 28	1,439 96	123 17			2,644 41
Logan.....	Lewis Allen.....	50 38	51 63				102 01
Morgan.....	John F. Wainlass.....	710 38	1,923 74				2,634 12
Peachontas.....	Isaac A. Wade.....	1,064 38					1,064 32
Putnam.....	Benjamin Wells.....	111 14	133 41				244 55
Ritchie.....	John W. Spencer.....		535 40				535 40
Roane.....	Reuben Davison.....				1 00		1 00
Taylor.....							
	Total.....	\$5,965 73	\$8,443 08	\$385 46	\$24 00	\$18 00	\$14,836 87

TABLE L—8.
List of Sheriffs in arrears for Taxes for 1869.

County.	Name of Officer.	State Tax.	School Tax.	License Tax.	Sale of Delinquent Lands.	Fines.	Aggregate.
Barbour.....	A. B. Modisett.....		1,366 58			¢\$22 00	\$22 00
Buone.....	E. R. Bias.....	\$1,222 91		230 31		2 00	2,821 80
Cabell.....	John Harshbarger.....					5 00	2,815 49
Doddridge.....	F. L. Wade.....	1,294 40					897 59
Fayette.....	R. Casady.....		1,221 00				2,169 74
Grant.....	M. A. Rady.....		2,169 74				3,833 69
Jackson.....	D. J. Keeney.....	362 26	3,436 86	34 57			155 28
Lincoln.....	G. Adkins.....		155 28				155 28
Logan.....	Harrison Blair.....	1,078 35	1,440 02	99 99			2,615 34
Marion.....	H. M. Ice.....	4,808 30	3,535 97	1,369 64			9,734 00
Marshall.....	Henry Koeltz.....				629 83		629 83
Mason.....	C. Shrewsbury.....					20 00	20 00
Mercer.....	Benj. White.....	1,823 05	1,932 04				3,455 09
Monongalia.....	George W. McVicker.....		¢184 11				184 11
Morgan.....	Levia Allen.....	1,790 84	1,774 77	550 30	561 19		4,677 10
McDowell.....	Trent Smith.....				2 34		2 34
Pocahontas.....	John F. Waniass.....	2,728 15	2,118 86	217 87	373 04		5,437 92
Putnam.....	Isaac A. Wale.....	1,084 84	1,277 65				2,362 50
Roane.....	John W. Spencer.....	1,750 12	1,995 30	81 82		76 54	3,903 78
Taylor.....	Thomas H. Means.....					4 40	4 40
Wetzel.....	Levi Shuman.....					7 00	7 00
Wirt.....	T. B. Stoddard.....	512 73	972 28	579 71	2,344 72	5 08	4,414 52
Wyoming.....	R. T. Luck.....		295 61				295 61
	Total.....	\$18,556 12	\$24,373 75	\$3,184 21	\$3,911 12	\$142 02	\$50,167 22

° Paid since October 1, 1871.

TABLE L-9.
List of Sheriffs and Collectors in Arrears for Taxes for 1870.

COUNTY.	Name of Officer.	State Tax.	School Tax.	Hospital Tax.	License Tax.	Fines.	Aggregate.	Over pay, in advance, indicated by stat.	Balance due.
Barbour.....	A. B. Woodsett.....	\$1,308 22	\$3,232 32	\$653 76	\$15 00	\$25 01	\$5,254 31		\$5,254 31
Berkley.....	J. W. Pickett.....			87 91			87 91		87 91
Bonne.....	W. M. L. Mullan.....	4 17	670 00	940 97	17 78		833 85		833 85
Boston.....	James W. Morrison.....		636 66	513 65	16 58	131 07	1,297 96	\$191 18	1,108 70
Cabell.....	John Harkbarger.....					301 00	301 00		301 00
Calhoun.....	Alpheus Newman.....		8 25	138 61		1 00	137 84	64 06	103 78
Clark.....	Harry Sample.....						124 00		94 00
Doddrige.....	E. L. Wade.....	1,098 47	2,276 31	584 30		10 00	3,969 52		3,969 52
Fayette.....	R. B. Casaday.....	1,870 86	1,969 37	453 81	83 46	2 00	4,393 50		4,402 56
Grant.....	W. N. Kelly.....	3,756 94	2,718 25	515 65	312 55		7,872 45		7,872 45
Greenbrier.....	Valance Robinson.....	1,248 56	3,154 56		207 57		4,612 45	90 43	4,612 45
Hampshire.....	James Powell.....	1,282 77		30 02	4 65		917 44	203 94	5,431 80
Hancock.....	Sam W. Wilson.....	1,746 98	2,615 15	904 25	95 41		5,421 83		5,421 83
Harley.....	D. L. Wilson.....		18 41			44 87	63 28		3,786 98
Harrison.....	T. F. Roane.....		3,768 40		6 94	71 00	3,786 00		3,786 00
Jackson.....	J. J. Keeney.....	3,908 31	3,469 11	989 81	107 82	82 06	8,577 05		8,577 05
Jefferson.....	P. W. Trotterfield.....	2,566 44	4,443 78	2,365 81	2,780 00		12,896 03		12,896 03
Lewis.....	A. C. Hale.....	572 17	471 59	403 56	428 28	37 03	1,912 43		1,912 43
Lincoln.....	G. Atkins.....		126 31				126 31		1,026 31
Logan.....	James M. Jackson.....	1,581 09	1,706 31	338 73	12 66		3,658 79		3,658 79
Marion.....	H. M. Lee.....		4,964 54	705 84	497 15	140 50	6,314 03	532 72	6,783 31
Marshall.....	Henry Keltz.....	1,527 84	986 05	379 55	1,948 27	307 35	7,849 06		7,849 06
Mason.....	C. Shrewsbury.....	4,068 95	3,351 78	117 30		49 00	7,617 03		7,617 03
Mercer.....	Benj. White.....				25 60		25 60		25 60
Monongalia.....	George W. McVicker.....		250 40				320 40	69 95	290 55
Monroe.....	Lewis Ballard.....	1,591 13	1,762 94	1,044 94	30 00	67 00	4,486 02	49 70	4,486 32
Morgan.....	Lewis Allen.....	1,000 69	1,743 69	455 19		01	4,004 05		4,004 05
McDowell.....	Smith Trent.....		371 42		84 57		371 42	16 00	355 42
Nicholas.....	John G. Malcolm.....	419 01	670 15	323 94		1 00	1,414 10		1,414 10
Pendleton.....	Thomas J. Campbell.....	4,649 19	1,127 64				8,449 82		8,449 82
Philo.....	John Biggs.....	11 70	2,672 59	4 40			36 00	24 32	11 86
Pleasant.....	John Keeler.....	766 97	371 05	349 89	123 33		1,611 24		1,611 24
Porchontas.....	John F. Wantes.....				268 82		268 82		268 82

TABLE L-9—Continued.

COUNTY.	Name of Officer.	State Tax.	School Tax.	Hospital Tax.	License Tax.	Fines.	Aggregate.	Over pay in fund and indicated by star.	Balance due
Peachontas	S. L. Gilson	.....	\$218 69	*	.....	.....	\$218 69	\$0 46	\$218 23
Preston	Reuben Wharthen	.....	3,467 02	\$215 35	\$431 03	\$220 50	2,494 50	65	2,493 85
Pittsboro	Isaac A. Wade	.....	2,142 36	765 84	807 31	18 00	3,863 56	.....	3,863 56
Randolph	John M. Duane	\$2,060 90	598 06	.....	8 20	18 52	607 26	107 10	500 16
Roane	John W. Spencer	.....	.....	.....	12 38	.....	38 50	.....	38 50
Roane	James V. Bartlett	.....	.....	.....	7 95	28 09	1,247 83	141 77	1,106 06
Raleigh	Jesse Daniels	.....	1,232 44	73 70	.....	.....	427 44	.....	427 44
Taylor	Thos. H. Means	61 29	2,547 38	915 86	21	.....	3,463 25	.....	3,463 44
Wayne	John C. Way	.....	280 89	240 41	40 00	13 36	635 25	134 19	501 06
Wayne	Morgan Garrett	.....	3,100 65	780 34	232 90	146 00	6,871 14	.....	6,871 14
Wetzel	Levi Shuman	2,771 25	110 10	98 28	.....	10 01	218 30	43 24	175 15
Wirtz	F. B. Stoddard	1,889 59	1,789 58	474 33	369 19	28 01	4,551 30	.....	4,551 30
Wood	W. H. Mattingly	3,372 85	8,234 19	2,799 87	2,940 65	.....	17,397 66	.....	17,397 66
Wyoming	R. T. Lusk	612 58	457 13	133 54	39 69	29 00	1,091 74	.....	1,091 74
Total		\$44,420 08	\$71,748 62	\$19,637 73	\$12,232 92	\$1,835 81	\$150,215 18	\$1,001 69	\$148,583 49

*This sign indicates that the Sheriff has overpaid his account under this head, but not sufficient to cover his indebtedness.

TABLE M-1.

Statement showing the entire assessed value of Rail Road property in the State.

BALTIMORE AND OHIO RAILROAD, 1871.

COUNTIES.	Main Line.	Parkersburg Branch.	
Ohio	\$191,400 00		
Marshall.....	623,900 00		
Wetzel.....	167,000 00		
Marion.....	669,000 00		
Taylor.....	307,450 00	307,450 00	
Preston.....	551,000 00		
Mineral.....	487,088 00		
Hampshire.....	237,424 00		
Morgan.....	917,320 00		
Berkeley.....	512,720 00		
Jefferson.....	588,092 00		
Harrison.....		380,500 00	
Doddridge.....		346,500 00	
Ritchie.....		423,000 00	
Wood.....		410,000 00	
Total.....	\$5,252,394 00	\$1,873,450 00	
Grand Total.....			\$7,125,844 00

Pittsburg, Cincinnati, and St. Louis Rail Road, 1871.

Brooke county.....	\$233,333 33 $\frac{1}{3}$
Hancock county.....	11,666 66 $\frac{2}{3}$
Total.....	\$245,000 00

Hempfield Rail Road, 1871.

Ohio county.....	\$70,000 00
------------------	-------------

Laurel Fork and Sand Hill Rail Road, 1871.

Wood county.....	\$30,000 00
Ritchie county.....	20,000 00
Total.....	\$50,000 00

Recapitulation.

Baltimore and Ohio Rail Road Main Line.....	\$5,252,394	
" " " " Parkersburg Branch.....	1,873,450	
Total.....		\$7,125,844 00
Pittsburg, Cincinnati and St. Louis Rail Road.....		245,000 00
Hempfield Rail Road.....		70,000 00
Laurel Fork and Sand Hill Rail Road.....		50,000 00
Total value of Rail Road Property in the State.....		\$7,490,844 00

TABLE M-2.

Statement showing the amount of tax for counties and townships, due from Railroad companies.

Berkeley County.....	\$1,923 70
Martinsburg Township.....	1,530 94
Hedgesville ".....	281 57
Arden ".....	91 34
Opequon ".....	115 08
Hampshire County.....	949 69
Springfield Township.....	92 90
Gore ".....	438 72
Jefferson County.....	2,940 46
Harper's Ferry Township.....	638 08
Bollivar ".....	142 86
Shepherdstown ".....	114 28
Chapline ".....	85 71
Charlestown ".....	35 71
Averill ".....	57 14
Osborne ".....	71 43
Morgan County.....	4,586 60
Sleepy Creek Township.....	436 82
Allen ".....	382 22
Bath ".....	393 13
C'a-Capon ".....	2,620 61
Taylor County--no assesment reported.....	
Grafton Township, no apportionment or assesment sent to this office....	
Union " " " " " " "	
Haymond " " " " " " "	
Fetterman " " " " " " "	
Flemington " " " " " " "	
Clay " " " " " " "	
Webster " " " " " " "	
Wetzel County.....	1,002 00
Church Township no assesment reported.....	
Deddridge County.....	1,039 50
West Union Township.....	732 50
Grant ".....	650 00
Central ".....	500 00
Harrison County.....	1,331 75
Tex Mile Township.....	350 41
Coal " No assesment reported.....	
Clark ".....	702 46
Sympon ".....	148 19
Clarksburg "Ind. School District".....	83 62
Salem " " " ".....	275 97
Ritchie County.....	1,796 00
Grant township.....	918 00
Clay " 286 00.....	286 00

TABLE M—2.—*Continued.*

Wood County.....	\$1,320 00
Clay township—No assessment reported.....	
Parkersburg " " " "	
Mineral County.....	2,435 44
Piedmont Township	1,350 00
New Creek " 	444 92
Frankfort " 	303 43
Marion County	1,672 30
Union Township	1,345 96
Fairmont " 	398 21
Lincoln " 	390 25
Mannington "	1,051 29
Fairmont Independent School District.....	557 40
Marshall County. No tax assessed by this County.	
Union Township	518 00
Washington " 	275 00
Clay " 	275 00
Liberty " 	1,062 50
Cameron " 	120 00
Meade " 	8 10
Moundsville Independent School District.....	600 00
Ohio County.....	1,368 40
Wheeling City School District.....	856 18
Ritchie Township } No assessment reported to this Office.	
Triadelphia " }	
Liberty " }	
Preston County.....	2,765 00
Lyon Township. No assessment reported.	
Kingwood " 	217 33
Reno " 	975 70
Portland " 	1,441 44
Walker " No assessment reported.	
Brooke County	466 67
Cross-Creek " 	700 00
Hancock County.....	38 89
Butler Township. No assessment reported.	
Total.....	\$50,892 40

TABLE N—1.

Statement of the condition and affairs of the United States Branch of the North British and Mercantile Insurance Company of London and Edinburgh on the thirty-first day of December, 1870, made to the Governor of the State of West Virginia.

1st. The principal office of the United States Branch is located at No. 50 William street, New York City.

2d. ASSETS.

Cash on hand.....	\$4,466 26	
Cash in hands of Dabney, Morgan & Co., bankers.....	90,437 72	
Cash in hand of agents and in course of transmission.....	24,300 47	
		\$128,204 45

U. S. Bonds and other securities.	Par value.	Market value.	
U. S. 5-20 Coupon Bonds of '62.....	\$250,000 00	\$271,250 00	
U. S. 5-20 Registered Bonds of '67.....	450,000 00	483,582 50	
U. S. 5-20 Registered Bonds of '65.....	100,000 00	107,125 00	
U. S. 6 per cent. Currency Bonds.....	225,000 00	248,625 00	
Illinois 6 per cent. Refunded Stock.....	25,000 00	25,000 00	
Tennessee 6 per cent. (old) Bonds.....	20,000 00	12,800 00	
Alabama 8 per cent. Bonds.....	10,000 00	10,000 00	
Virginia 6 per cent (old) Registered Stock.....	50,000 00	27,000 00	
South Carolina 6 per cent Registered Stock.....	20,000 00	17,000 00	\$1,202,362 50
All other property belonging to the company, viz., office furniture, &c.....			3,654 93
Interest due and unpaid.....			6,300 00
Total assets.....			\$1,340,521 88

3d. LIABILITIES.

Losses adjusted, but not due.....	\$30,221 91
Losses unadjusted.....	105,199 27
Amount required to safely re-insure all outstanding risks, estimated at 40 per cent.....	393,844 51
All other claims against the company, viz.:	
Total liabilities.....	\$529,265 69

4th. INCOME.

Gross amount received during the year for premiums.....	\$1,236,055 56
Deduct returned premiums.....	121,178 71
	\$1,104,876 85
Amount received during the year for interest on investments.....	24,745 20
Amount received during the year from all other sources, viz.:	
Gold sold.....	313 18
Remitted from England.....	5,986 94
Total income, 1870.....	\$1,135,922 17

5th. EXPENDITURES.

Paid during the year for losses (of which \$26,220.85 belonged to previous years).....	\$819,729 63
Paid during the year for National, State and local taxes.....	42,837 45
Paid during the year to Agents, Brokers, Officers, Directors, Salaries, &c.....	247,627 03
All other expenditures, consisting of the following items, viz: Stationery, printing, advertising, postage, &c., \$28,537.31. Traveling expenses \$5,547.94. Office rent \$3,666.67.	37,751 92
Total expenditures 1870.....	\$1,147,946 03

6th.

MISCELLANEOUS.

Gross amount of risks written during the year.....	\$122,223,834 00
Amount of fire risks in force at the end of the year.....	79,872,745 00
Amount of fire premiums thereon.....	984,611 28
Total amount of losses incurred during the year.....	922,929 96
Amount deposited in the different States for the security protection of policy holders	675,000 00

The United States Branch commenced business in December, 1866. Certified copy of Charter filed heretofore. \$475,000.00 of the amount of securities of the Branch are lodged in the hands of Trustees for the benefit and protection of American Policy Holders.

STATE OF NEW YORK,
COUNTY OF NEW YORK.

..... one of the Associate Managers of the United States Branch of the North British and Mercantile Insurance Company of London and Edinburg, being duly sworn, deposes and says that he is one of the above described officers of the said Company, and that the foregoing is a true and correct statement of the condition and affairs of the United States Branch of the said Company on the..... day of..... 18....., and for the year ending on that day, according to the best of his knowledge and belief.

(Signed)

CHAS. E. WHITE, Associate Manager.

Sworn and subscribed to before me this 30th day of }
January, A. D., 1871. JOHN A. HILLERY, }
Notary Public, New York County. }

TABLE N—2.

Statement of the condition of the Continental Insurance Company of the City of New York, on the first day of January, A. D., 1871, made to the Auditor of the State of West Virginia pursuant to the statute of said State.

NAME AND LOCATION.

The name of the Company is the Continental Insurance Company, incorporated in 1832, and located at No. 102 Broadway, in the city of New York.

CAPITAL.

The Capital of said Company actually paid up in cash is.....	\$500,000 00
The surplus on the first day of January, 1871.....	2,038,037 74
Total amount of Capital and Surplus.....	\$2,538,037 74

ASSETS.

Amount of cash in St. Nicholas National Bank, New York.....	\$112,068 21
Amount of cash in Fulton Bank, Brooklyn, New York.....	15,741 06
Cash in office.....	2,784 78
Loans on State Stocks, and Stocks and Bonds of the United States and of institutions incorporated by the State of New York, payable on demand (the market value of Securities pledged exceeding \$658,560).....	440,200 00
	<hr/>
Loans on Bonds and Mortgages, being first lien of record on incumbered Real Estate, worth at least \$2,100,000, and on which there is less than one year's interest due and owing—interest 7 per cent.....	\$370,794 03
Amount of United States bonds, State stocks, and stocks and bonds of institutions incorporated by the State of New York, owned by the Company.....	725,250 00
Real Estate, unincumbered owned by the Company.....	873,630 00
Interests on loans, due this date.....	265 000 00
Premiums due.....	31,080 22
Rents accrued.....	68,283 37
	<hr/>
Total assets.....	\$2,538,037 74

LIABILITIES.

Amount of losses adjusted and due and unpaid.....	none
" " " incurred and in process of adjustment.....	\$63,860 00
" " " dividends on capital declared and due, and unpaid.....	1,290 00
" " " dividends on scrip declared unclaimed and unpaid.....	64,029 12
" " " scrip ordered redeemed and yet unpaid.....	47,166 00
" " " all other existing claims against the company.....	nothing
	<hr/>
Total amount of losses, claims and liabilities.....	\$176,335 20

The greatest amount insured on any one risk is about \$25,000, but will not as a general rule exceed \$5,000.

The Company has no general rule as to the amount allowed to be insured in any city, town, village, or block, it being the intention of the Company to distribute its risks in such a manner as not to lose more than \$5,000 by a single fire.

A certified copy of the charter or act of incorporations accompanied a previous statement.

CITY AND COUNTY OF NEW YORK, }
State of New York. } ss:

George T. Hope, President, and Cyrus Peck, Secretary of the Continental Insurance Company, being severally sworn, depose and say, that the foregoing is a true, full and correct statement of the affairs of the said corporation, and that they are the above described officers thereof.

GEO. T. HOPE, *President.*

CYRUS PECK, *Secretary.*

Subscribed to and sworn before this 31st day of January, A. D., 1871,

THOS. L. THORNELL,
Notary Public.

{ SEAL. }

TABLE N—3.

Statement of the condition of the Home Insurance Company of Columbus, Ohio, on the Thirty-first day of December, 1870.

The name of the Company is The Home Insurance Company, of Columbus, Ohio. It is located in the City of Columbus, Franklin County, Ohio.

The amount of its Capital Stock is Five Hundred Thousand Dollars. The amount of its Capital Stock paid up is Five Hundred Thousand Dollars.

The Assets of the Company are as follows:

Franklin National Bank, Columbus, Ohio.....		\$53,200 16
National Mechanic's Bank, (assets N. Y.).....		4,857 38
Cash on hand and in the hands of agents or other persons.....		
In the hands of Secretary.....		780 51
In the hands of agents.....		66,647 89
Real estate unincumbered.....		1,727 80
Bonds owned by the Company.....	Par Value.	Market Value.
United States 10-40 Bonds.....	\$87,200 00	\$92,868 00
United States 5-20 Bonds.....	15,250 00	16,470 00
O. & I. C. Railroad Bonds.....	5,000 00	5,000 00
Fayette, Ross and Greene County Bonds, Ohio.....	12,500 00	12,500 00
Columbus City Hall Bonds.....	6,000 00	6,000 00
Accrued interest on C. & I. C., City and County Bonds.....		578 76
Loans on bond and mortgage, being first lien on unincumbered.....		
Real estate worth double the amount loaned.....		331,055 23
Accrued interest on above loans.....		18,981 57
Bills receivable. (Promissory notes and accrued interest).....		8,151 62
All other securities.....		16,628 42
Total Assets.....		\$638,447 34.

LIABILITIES.

Amount due or not due to banks or other creditors.....	
Losses adjusted and due.....	
Losses adjusted and not due.....	
Losses unadjusted.....	17,165 00
Losses in suspense waiting for further proof (Pol. 21,134.).....	765 60
All other claims against the company.....	
Total liabilities.....	\$17,930 00
The greatest amount insured in any one risk.....	\$10,000 00
The greatest amount allowed by the rules of said Company to be insured in any one city, town or village. No rule.	
The greatest amount allowed to be insured in any one block.....	\$10,000 00

STATE OF OHIO,

COUNTY OF FRANKLIN,

C. P. L. Butler, President, and W. C. M. Baker, Secretary of the Home Insurance Company, of Columbus, Ohio, being duly sworn, depose and say that the foregoing is a full, true and correct statement of the affairs of the said Company; that the said Insurance Company is the *bonafide* owner of at least one hundred thousand dollars of actual cash capital, in State and United State stocks and bonds, or in bonds

and mortgages of real estate, unincumbered and worth double the amount for which the same is mortgaged ; and that they are the above described officers of said Insurance Company.

C. P. C. BUTLER, President.

W. C. M. BAKER, Secretary.

Subscribed and sworn to before me this eighteenth day of February, 1871.

JOHN N. ORF,

Notary Public.

KNOW ALL MEN BY THESE PRESENTS, That the Home Insurance Company of Columbus, Ohio, do hereby authorize any and all agents that said company has, or may hereafter have or appoint in the State of West Virginia, for and on behalf of said company, to accept and acknowledge service of all process, whether mense or final, in any action or proceeding against said company in any of the Courts of said State of West Virginia ; and it is hereby admitted and agreed that such service of the process aforesaid shall be taken and held to be valid and sufficient in that behalf, the same as if served upon said company according to the laws and practice of said State, or of any other State ; and all claims or right of error by reason of the manner of such service is hereby expressly waived and relinquished.

Witness our hand and the seal of said company this eighteenth day of February, 1871.



C. P. C. BUTLER,
President.

TABLE N.—4.

Statement of the Assets of the Andes Insurance Company of Cincinnati, State of Ohio, on the thirty-first day of December, 1870, made to the Auditor of West Virginia pursuant to statute.

NAME AND LOCATION.

1. The name of the Company is the Andes Insurance Company of Cincinnati, State of Ohio.

CAPITAL.

2. The amount of its Capital Stock is..... \$1,000,000 00
 3. The amount of its Capital Stock paid up is..... 1,000,000 00

ASSETS.

4. First—Cash on hand and in the hands of Agents and others..... \$238,488 80
 Second—Real Estate unincumbered..... None
 Third—Bonds owned by the Company and how secured with the rate of interest thereon..... 293,940 18
 Fourth—Debts of the Company secured by mortgage on Real Estate, worth double the amount loaned..... 614,081 53
 Fifth—Debts otherwise secured..... 41,041 12
 Sixth—Debts for premiums..... 5,285 84
 Seventh—All other securities..... 7,588 18

LIABILITIES.

5. The amount of liabilities due or not due to Bank or other creditors by the company..... None
 6. Losses adjusted and due..... None
 7. Losses adjusted and not due..... None
 8. Losses unadjusted..... 22,725 86
 9. Losses in suspense waiting for further proof..... None
 10. All other claims against the Company..... 150 00
 11. The greatest amount insured in any one risk..... 50,000

STATE OF OHIO, }
 County of Hamilton, } ss :

Whereas, J. B. Bennett, President, and J. H. Beattie, Secretary of the Andes Insurance Company, to me personally known being severally sworn, depose and say, that the foregoing statement is a full, true and correct statement of the affairs of said Company; that the said company is the *bona fide* owner of, at least, \$1,000,000 of cash capital invested in stocks and bonds of at least par value, or in mortgages on unincumbered real estate, worth at least double the amount for which the same is mortgaged; that no part of the foregoing described investments are made for the benefit of any individual exercising authority

in the management of said company, and that they are the above described officers of said company.

J. B. BENNETT, *President.*

J. H. BEATTIE, *Secretary.*

Sworn to and subscribed before me this 18th day of January, 1871.
In testimony whereof I have hereunto subscribed my name and affixed my official seal.



SAMUEL S. CARPENTER,
Commissioner for West Virginia in Ohio,
at Cincinnati, in said County.

APPENDIX A.

A LIST

OF

WARRANTS ISSUED

BY THE

AUDITOR OF STATE,

DURING THE

YEAR ENDING SEPTEMBER 30, 1871.

APPENDIX A.

A list of all Warrants issued by the Auditor during the year ending September 30th, 1871 ; under the appropriate heads :

GENERAL SCHOOL FUND.

No.	Date.	In Whose Favor.	Assignee of	Amount.
10	October 3	R. A. McCutcheon		\$81 00
15		C. D. Reynolds	S. H. Piersol	100 00
78	12	William Woolyard	F. G. Timmel	16 50
114	13	John Claypool	I. B. Kelly	795 88
116	13	John Claypool	John F. Smith	774 00
117	13	C. D. Reynolds	Patrick Faherty	794 43
119	20	Wm. C. Barclay		1,253 84
120	20	John D. Burt		739 90
121	20	Charles Simpson		815 86
122	20	P. A. Lorntz		1,148 82
123	20	Geo. W. Dean		1,090 60
124	20	James Sanford		569 32
125	20	John Butt		825 00
126	20	James Wheelan		1,072 50
127	20	B. F. Harrison	James D. Fayman, &c	1,876 95
128	20	James W. George		1,095 61
132	20	George Downey		1,079 60
133	20	Charles Otte		1,863 85
134	20	J. T. Montgomery		801 70
141	22	B. J. Baker		915 19
170	23	R. A. Coleman		1,790 67
172	25	John Claypool	John May	758 05
173	25	Board of Education	Wm. E. Kelley	1,471 00
174	25	John O. Idleman		500 52
188	28	George Jeffries	Joseph Miller	864 27
189	28	B. Mollohan		375 94
190	28	P. B. Dobbins	Jasper Workman	385 57
191	29	J. E. Ray		1,302 23
192	31	E. Prince	Henry Prince	938 62
198	31	Jasper T. Simms		122 22
201	Nov. 1	Adams Express Co.	B. C. C. Johnson	2,227 60
204	1	Pointdexter Towey		496 15
211	1	C. D. Reynolds	B. F. Shaver, &c	2,058 82
220	1	Harvey Semple	B. F. Stephenson	65 00
234	1	Cumberland Harlan		531 07
236	4	John Claypool	B. Swinburn, &c	1,164 46
237	4	C. D. Reynolds	O. Stephens	4,261 60
239	4	J. S. Meyers		798 60
241	4	John W. Elewick		1,498 65
242	5	C. D. Reynolds	Jesse Dancer	2,073 38
257	7	Wm. L. Parkers		641 65
259	7	Alex. Anderson		620 70
260	7	Jacob Sanger		1,209 56
261	7	George Vaughn		1,077 09
271	8	C. D. Reynolds	W. W. Noyes	763 87
277	9	C. D. Reynolds	John M. Harr	2,269 80
280	9	George Jeffries	Joseph M. Craig	1,473 90
282	9	H. Chester Parsons	A. L. Blake	856 90
289	11	Geo. Adams	James W. Tabler &c	4,145 44
307	15	Lee Haymond		563 05
308	15	Geo. Adams		909 08
320	15	Adams Express Company	Gamble S. Davis	572 51
321	15	C. D. Reynolds	Jorish Youst	906 47
323	16	George Adams	W. S. Meyers	798 60
324	16	Naylor Foreman		921 01
325	16	Morgan Garrett		4,199 11

GENERAL SCHOOL FUND—Continued.

No.	Date.	In Whose Favor.	Assignee of	Amount.
326	Nov. 16	Wm. Kendrick.....		832 63
327	16	John J. Long.....		813 34
328	16	Henry Head.....		419 04
331	16	Edwin Frey.....	John K. Swann & Co.....	3,087 46
332	16	John Claypool.....	Ralph Black & C.....	1,405 04
335	17	Wm. L. Mahan.....	H. H. Hopkins.....	439 41
338	17	A. Osborne.....		551 81
340	17	P. B. Dobbins.....	A. Fought.....	195 03
345	17	John Claypool.....	L. Ogden.....	771 00
347	18	L. Haymond.....	H. J. Thompson.....	718 77
348	18	E. L. Stealey.....		491 91
352	18	C. D. Reynolds.....		1,196 00
353	18	C. D. Reynolds.....	Jesse Mardough.....	790 00
354	18	J. S. Thompson.....		99 00
355	19	C. D. Reynolds.....	J. M. Jolliffe.....	1,025 77
356	19	C. D. Reynolds.....	Jas. E. Radabaugh.....	369 57
358	19	J. W. Cracraft.....		34 14
367	19	A. D. Williams.....	J. C. Lininger.....	549 91
368	19	John Frew.....		351 00
370	21	N. Fitzhugh.....	C. M. Rice.....	1,386 00
376	21	Allison Robinson.....		807 52
377	21	John A. Davis.....		666 39
378	21	E. F. Grant.....		107 67
379	21	C. S. Shuttleworth.....		528 16
380	21	Stewart L. Chapman.....		634 59
381	21	George Jeffries.....	Joshua Hess.....	785 70
382	22	F. Heermans.....	James E. Murdock.....	781 27
385	22	John H. Wood.....	D. J. Lewis.....	647 47
390	23	Wm. Ray.....		851 17
395	25	George Adams.....	S. M. Heironymous.....	445 23
396	25	W. F. Morrison.....		641 64
397	25	C. F. Gerwig.....		808 82
398	25	Marcellus Frame.....		832 25
399	25	A. H. Bright.....		1,195 89
400	25	P. B. Dobbins.....	Jacob Robinson.....	810 43
401	25	Wm. G. Martin.....		710 04
410	25	C. D. Reynolds.....	A. Rexroad.....	1,497 20
412	25	Levi Wilcox.....		971 94
414	25	John Slaughter.....		969 02
416	25	C. D. Reynolds.....	T. J. Campbell.....	5,000 00
417	25	C. D. Reynolds.....	T. J. Campbell.....	4,757 23
423	26	Gibbens, Atkinson & Co.....		11 50
424	26	George Boster.....		869 15
427	26	John Claypool.....	Joel Sayer.....	1,613 59
427	26	Luther Haymond.....	Wilson Patton.....	682 40
428	26	C. D. Reynolds.....	T. S. Godbey.....	532 53
429	26	Jerome Benedom.....		615 65
436	29	John Baker.....		873 00
431	30	Wm. B. Taylor.....		554 35
432	30	A. Jenkins.....		12 00
436	30	C. D. Reynolds.....	Joseph Bitwell.....	551 44
437	30	C. D. Reynolds.....	J. F. M. Bolton.....	331 34
439	30	John C. Claypool.....	David M. Smith.....	1,330 78
441	30	A. W. Peirce.....		614 26
442	30	Z. Trueblood.....		100 00
444	30	Jacob Whanger.....		398 85
444	30	Thomas J. Watson.....		581 53
445	30	S. Jacob.....	Milton Wells.....	66 00
486	Dec. 1	M. C. Artherton.....		263 27
469	1	E. S. Parsons.....		483 26
470	1	Thos. Bright.....		1,059 24
471	1	J. H. Spragg.....		341 81
474	2	John Claypool.....	Joseph Smith.....	422 68
475	2	C. D. Reynolds.....	Wm. Clark.....	481 01
479	3	Geo. W. Nighbert.....	John V. Buskirk.....	637 29
489	3	C. D. Reynolds.....	J. Doonan.....	801 07
493	5	Charles B. Webb.....		93 00
494	5	William Kearns.....		1,082 56
496	5	Andrew McWilliam.....		493 49
500	5	C. D. Reynolds.....	Benj. Robinson.....	1,177 76
508	6	John H. Davis.....		477 24
510	6	P. B. Dobbins.....	T. C. Casrother, &c.....	2,292 68
511	6	Wm. Osborn.....		494 70
512	7	S. B. Daniels.....		935 77
515	7	Isaac A. Wade.....		3,392 30
521	7	Geo. B. Priestly.....		350 43
522	7	Wm. T. Sarver.....	David Bailey, &c.....	779 20

GENERAL SCHOOL FUND—Continued.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
523	Dec.	7 J. W. Johnson.....		672 99
524		7 Isaac Nelson.....		590 17
525		7 Montgomery Hager.....	M. J. Jeffries.....	526 71
527		8 Wm. A. Dempsey.....		963 21
529		8 Geo. Jeffries.....	Geo. Bostler.....	25 00
533		8 James Cox.....		706 06
534		8 Samuel S. Stone.....		328 63
535		8 Francis Heermans.....	George Moush.....	927 03
536		8 James S. Hardman.....		938 47
537		8 Daniel McMillan.....		585 25
540		9 Allen H. McClure.....		362 05
541		9 James Kuykendall, Jr.....		1,541 22
544		10 John Claypool.....	B. F. Fleming, &c.....	1,061 67
549		10 James W. Johnson.....		860 05
552		12 C. D. Reynolds.....	James H. Powell.....	324 66
553		12 Allen J. Moses.....		723 50
554		12 William H. Miller.....		487 66
555		13 William L. Hindman.....		200 00
559		13 C. D. Reynolds.....	J. B. Roberts.....	506 61
561		13 Andrew Spindle.....		958 85
562		13 William Sharp.....		1,346 12
567		14 Jackson Warner.....		848 26
568		14 Elijah Goodwin.....		545 62
569		14 A. W. C. Lemmon.....		874 45
570		14 Sampson Huffman.....		656 26
571		14 James K. P. Coon.....		638 74
572		14 Anson Young.....		710 04
573		14 George Adams.....	John Allen.....	1,511 74
574		14 William Lunsford.....		32 00
579		15 E. R. Harris.....		1,197 46
589		15 John Claypool.....	C. W. Coute.....	583 45
592		15 James G. Kincaid.....		705 58
594		15 C. D. Reynolds.....	P. T. L. Queen.....	100 00
595		16 C. D. Reynolds.....	William Miller.....	624 26
598		16 F. Heermans.....	Wm. Frey.....	96 20
599		16 Anthony Lovelle.....		897 55
600		16 Abraham Hudkins.....		499 06
601		16 James Grose.....		436 49
602		16 James J. Bryant.....		394 30
603		16 Washington M. Gross.....		350 38
604		16 Joel Cox.....		558 72
605		16 John G. Malcolm.....		366 65
606		16 Felix L. Odell.....		496 15
610		17 Samuel M. Tallman.....		564 54
612		17 Abraham Shriver.....		444 91
613		17 F. Heermans.....	Harvey Hardesty.....	1,110 60
614		17 John G. Underwood.....		741 45
620		19 James Bailey.....		512 16
627		20 C. D. Reynolds.....	John E. Young.....	1,257 12
628		20 P. B. Dobbins.....	James H. Trout.....	177 61
630		20 A. D. Williams.....	Salary of Superintendent, &c.....	422 50
632		21 C. D. Reynolds.....	William Donaldson.....	889 00
633		21 C. D. Reynolds.....	B. F. Mitchell.....	1,121 89
646		22 N. C. Brackett.....		50 00
647		24 Samuel D. Smith.....		918 10
648		24 Madison F. Randolph.....		734 77
664		27 Harvey Samples.....		1,332 78
667		27 P. B. Dobbins.....	Louis Allen.....	767 80
685		28 P. B. Dobbins.....	Hilton Newman.....	711 54
694		30 George Adams.....	Joseph Morris.....	846 54
727	1871.	5 James Shaw.....		100 00
729	Jan.	5 John Claypool.....	Oliver Singleton.....	315 43
731		6 J. T. Smith.....	Jno. J. Meador.....	150 00
733		6 George Adams.....	Joseph Burrows.....	200 00
735		8 John Argabright.....		1,259 20
744		9 G. Ritter & Co.....		2 15
745		9 John Claypool.....	E. Cornell, &c.....	454 08
754		9 Jacob Morgan.....		598 85
755		10 George Jeffries.....	J. M. Killey, &c.....	1,080 64
761		11 F. M. Reynolds.....		922 41
762		11 William Varley.....		450 78
763		11 Thomas W. Manning.....		480 15
764		11 George Adams, Cashier.....	A. O. Baker.....	894 92
765		11 Elijah B. Young.....		760 96
768		11 P. B. Dobbins.....	Mathias Adkins.....	287 95

GENERAL SCHOOL FUND—Continued.

No.	Date.	In Whose Favor.	Assignee of	Amount.
791	Jan.	12 Smith Trent.....		430 68
792		12 Philip Lambert.....		213 88
793		12 James P. Mitchell.....		385 57
798		12 N. G. Barlow.....	William C. Grimes.....	411 77
801		13 C. D. Reynolds.....	F. M. Triplett.....	310 66
811		17 P. B. Dobbins.....	Simeon S. Bennett, Ac.....	2,764 50
821		17 N. B. Guthrie.....		424 79
822		18 John Claypool.....	Rufus Workman.....	129 00
823		18 George Jeffries.....	Samuel Cooper.....	456 42
824		18 Charles B. Webb.....		107 00
825		18 James V. Bartlett.....	N. P. Lee.....	686 94
826		18 George Lynch.....	C. L. Flesher.....	331 74
828		19 C. D. Reynolds.....	P. W. Moore.....	992 31
829		19 Levi Shuman.....	Jack Morgan.....	1,564 90
831		19 P. B. Dobbins.....	A. J. McMillan.....	109 00
832		20 Edwin Frey.....	O. P. Wagoner.....	150 00
833		20 A. M. Doyle.....	J. C. Linniger.....	100 00
834		21 John Boggs.....	J. P. Boggs.....	2,827 06
835		21 C. D. Reynolds.....	Amos Custard.....	510 70
836		21 E. Frey.....	L. D. Morgan.....	283 68
837		21 C. D. Reynolds.....	W. J. Hill.....	644 49
838		21 P. B. Dobbins.....	H. J. Michael.....	409 35
839		21 C. D. Reynolds.....	James Gullaher, Ac.....	1,201 33
840		21 P. B. Dobbins.....	O. L. Liller.....	327 37
841		21 Presley Martin.....		1,196 20
910		27 F. S. Clark.....		2 50
921		27 P. B. Dobbins.....	Wallace Robinson.....	75 00
928		27 Wm. T. Sarver.....	John N. Cook, Ac.....	1,035 00
929		27 A. Norman.....	J. W. Conrad.....	1,027 22
930		27 John Claypool.....	John H. Johnson.....	1,530 66
931		29 P. B. Dobbins.....	John Hunter, Ac.....	1,081 39
932		29 P. B. Dobbins.....	C. L. Rodges.....	448 05
933		29 B. F. Harrison.....	George W. Cause.....	1,674 71
934		31 George Adams.....	James W. Williamson.....	285 52
935		31 C. D. Reynolds.....	Henry Heck.....	1,187 27
936		31 J. M. Bennett.....		11 11
937		31 John Claypool.....	John W. Lamon.....	1,053 75
982	Feb.	1 John Claypool.....	Thomas Foster.....	276 60
989		1 C. J. Stalling.....		47 50
1003		2 S. S. Moore.....		38 54
1020		3 John Claypool.....	Asa Kline.....	235 29
1021		3 N. C. Brackett.....		100 00
1022		3 J. L. Gould.....		100 00
1042		6 C. D. Reynolds.....	O. P. Wagoner.....	100 00
1047		6 P. B. Dobbins.....	William Vaughn, Ac.....	561 67
1055		7 L. Haywood.....	S. B. Hart.....	100 00
1061		7 Lowe and Sinsel.....	David Newlen.....	129 02
1062		7 C. Selon.....	Sheriff Mason County.....	2,067 16
1065		8 C. Selon.....	Sheriff Mason County.....	5,000 00
1066		8 C. D. Reynolds.....	Thomas Foster, Ac.....	1,312 52
1092		10 S. Jacob.....	Milton Wells.....	102 00
1097		10 A. D. Williams.....		59 25
1103		11 John J. McElosh.....	Samuel Wellman.....	657 66
1104		11 John Claypool.....	M. T. Brannon, Ac.....	1,555 27
1110		11 Henry Ellis.....		285 19
1115		11 A. W. Woodford.....		990 00
1116		11 G. G. Baker.....		50 00
1121		13 E. Prince.....	Silas Williams, Ac.....	924 11
1128		14 J. M. Jackson.....	Curtis Ballard, Ac.....	872 99
1130		14 C. D. Reynolds.....	William Grey.....	200 00
1131		14 J. S. Thompson.....		99 00
1135		14 H. F. Gibson.....		15 00
1142		15 John Claypool.....	James H. Cain.....	473 08
1141		15 William Strickling.....		200 00
1156		16 George Jeffries.....	P. W. Morgan.....	1,209 10
1164		17 C. D. Reynolds.....	B. D. Corbett.....	225 70
1168		17 Dan. C. Louchery.....		158 69
1185		20 Joseph Parsons.....		50 00
1186		21 Z. Trueblood.....		100 00
1206		21 John Claypool.....	Henry Miller.....	878 82
1213		21 C. D. Reynolds.....	J. M. McKinney.....	200 00
1216		21 Thos. Fortney.....		200 00
1217		21 F. H. Cermans.....	B. A. Corner.....	823 54
1226		22 George Adams.....	Joshua Blake.....	452 50
1255		23 S. L. Gibson.....	Reuben McKeever.....	612 55
1263		24 C. S. Stone.....		145 50

APPENDIX A.

7

GENERAL SCHOOL FUND—Continued.

No.	Date.	In Whose Favor.	Assignee of	Amount.
1268	Feb.	24 N. T. Timberlake.....		87 00
1281		24 P. B. Dobbins.....	L. C. Rogers.....	90 00
1291		25 J. W. Cracraft.....		28 00
1304		25 C. D. Reynolds.....	W. N. Jones.....	35 00
1356		25 A. D. Williams.....		292 07
1369	March	1 A. D. Williams.....	B. F. Ballard.....	125 00
1376		1 W. S. Laidley.....	Geo. C. Dickenson.....	15 00
1377		1 Clydes Hinchman.....		54 55
1379		1 Orlando Stephenson.....		25 00
1381		1 S. S. Moore.....		5 45
1388		1 P. B. Dobbins.....	H. W. Arbogast.....	459 78
1413		2 A. D. Williams.....		25 00
1414		1 John Claypool.....	A. J. Morgan.....	683 61
1422		1 Jas. F. Gillespie.....		87 00
1432		1 James Shaw.....		100 00
1451		1 J. W. Cracraft.....		10 00
1455		1 S. S. Moore.....		1 00
1459		4 John Frew.....		7 50
1461		3 P. F. Duffy.....	James Dyer, et al.....	759 37
1464		4 J. Claypool.....	Wm. H. Potter.....	71 00
1470		5 J. Claypool.....	S. T. Warner.....	471 62
1471		4 J. Claypool.....	H. C. Cox.....	200 00
1472		10 George Adams.....	J. L. Vincent.....	81 00
1488		10 William McMann.....	Sheriff Monroe County.....	525 00
1504		2 Auditor.....	James M. Robinson.....	967 06
1522		30 James A. Holly.....	James Alford.....	105 00
1548	April	1 H. S. Walker.....		53 00
1552		7 J. W. Cracraft, P. M.....		51 40
1561		8 C. S. Lewis, Gen. Supt., &c.....		100 00
1583		1 J. Claypool.....	I. H. Robinson, County Supt. &c.....	62 50
1589		14 Wm. McMann, Sheriff, &c.....		311 87
1613		18 Chas. B. Webb, Co. Supt., &c.....		33 00
1620		19 E. L. Bill.....	I. W. Morrison, Sheriff, &c.....	111 00
1625		29 Ino. T. Smith.....	David Litz, Sheriff, &c.....	536 10
1649		27 J. Claypool, Cashier.....	S. H. Peirson, Co. Supt., &c.....	100 00
1652		20 Geo. Jeffries.....	Adams Express Company.....	21 25
1681		21 W. H. French.....	Ino. J. Meadow, Co. Supt., &c.....	53 00
1687	May	1 E. L. Bill.....	H. M. Lee.....	639 85
1693		1 H. S. Walker.....		15 50
1710		4 E. L. Bill.....	Lewis Allen, Sheriff, &c.....	329 23
1716		10 Hugh Evans, Sheriff, &c.....		923 92
1721		11 John McMann, Co. Supt., &c.....		200 00
1722		11 H. S. Walker.....		493 08
1754		19 H. S. Brae.....		2 25
1776		23 R. A. McCutcheon.....		48 00
1795		31 J. Claypool, Cashier.....	P. T. L. Queen, Co. Supt. et al.....	81 00
1793		31 L. Haymes.....	S. B. Hart.....	94 00
1808	June	1 H. G. MacFar.....	G. T. Williams, Co. Supt. &c.....	200 00
1815		1 H. S. Brae.....		1 30
1826		7 John Claypool, Cashier.....	Hon. C. S. Lewis.....	375 00
1836		7 Wm. McMann, Sheriff, &c.....		332 55
1859		15 E. L. Bill.....	M. N. Raby.....	175 00
1907		2 C. D. Reynolds.....	C. T. B. Moore.....	194 00
1912		20 George Jeffries.....	D. W. Knight.....	85 50
1918		28 Hon. C. S. Lewis.....		150 00
1926		30 H. S. Walker.....		453 50
1932	July	1 C. D. Reynolds.....	T. P. Adams, Co. Supt. &c.....	69 00
1940		1 E. L. Bill.....	T. C. Carothers, Co. Supt. &c.....	100 00
1944		1 Col. J. C. Luning, Co. Supt., &c.....		100 00
1950		1 R. A. McCutcheon.....		102 00
1968		1 J. D. Moore.....	Wm. Y. Callahan Co. Supt., &c.....	150 00
1970		1 E. L. Bill.....	J. R. Hunt, Sheriff, &c.....	37 19
1987		12 C. B. Webb, Co. Supt., &c.....		66 00
2006		15 John Fulk.....		40 00
2008		17 J. B. Peyton.....		8 55
2014		17 H. S. Walker.....		900 25
2039		25 E. L. Bill.....	S. L. Gibson, Sheriff, &c.....	432 15
2071	August	1 George Jeffries, Cashier.....	John Bennett, Co. Supt., &c.....	50 00
2073		1 E. L. Bill.....	A. J. McMillan.....	60 00
2085		7 Hon. J. E. Boyers, Co. Supt. &c.....		77 00
2101		14 John F. Smith, Sheriff, Treas. &c.....		2,449 60
2111		15 L. B. Chambers.....	R. M. Cook, Co. Supt., &c.....	84 01
2113		16 J. W. Pitzer, Sheriff, &c.....		89 90
2123		21 Hon. C. S. Lewis.....		150 00
2144		26 J. B. Peyton.....		5 25
2169	Sept.	4 C. D. Reynolds.....	P. H. Robinson, Co. Supt., Salary.....	54 05

AUDITOR'S REPORT.

GENERAL SCHOOL FUND.—Continued.

No.	Date.	In Whose Favor.	Assignee of	Amount.
2172	Sept. 4	Merchants' Bank, Charleston.....	C. S. Lewis, General Supt., Salary.....	375 00
2176	7	C. D. Reynolds	J. M. McKinny, Co. Supt, Salary.....	112 50
2187	8	Baines & Ewing.....		25 97
2192	6	Levi, Garcelon & Hale		13 00
2212	12	Wm. L. Hindman, Co. Supt., Salary		100 00
2217	18	E. F. Vosler, Co. Supt., Salary		99 75
2224	18	H. S. Walker.....		914 00
2225	20	H. F. Gibson Co. Sup't salary		45 00
2230	22	G. W. Atkinson P. M.		63 08
2241	27	C. T. B. Moore Co. Sup't salary		100 00
2249	30	A. B. Modisett adm'r.....	A. G. Ziegler, late Gen'l Sup't, d'c'd	196 13
Total amount disbursed				\$ 247,530 94

IRREDUCIBLE SCHOOL FUND.

No.	Date.	In Whose Favor.	Assignee of	Amount.
880	1871. Jan. 2	A. B. Clark.....		\$6 50
961	34	F. Bogges		24,621 42
961	39	F. Bogges		7,322 72
1409	March 2	National Bank, W. Va., Wheeling...		500 67
1443	:	L. W. Boyer		5 15
1444	:	C. D. Hubbard.....		30 00
1573	April 1	E. L. Bill	W. H. Mattingly.....	12 00
2215	Sept. 17	E. A. Bennett.....		880 00
Total amount disbursed.....				\$33,617 48

SALARY OF THE GOVERNOR.

No.	Date.	In Whose Favor.	Assignee of	Amount.
705	1870. Dec. 31	William E. Stevenson		\$500 00
1353	1871. Feb. 28	same		333 33
1435	March :	same		16 66
1915	June 26	John J. Jacob.....		500 00
2200	Sept. 12	same		500 00
2242	28	same		150 01
Total amount disbursed.....				\$2,000 00

SALARY OF THE AUDITOR.

No.	Date.	In Whose Favor.	Assignee of	Amount.
502	1870. Dec. 6	Thomas Bogges		\$250 00
717	January :	same		125 00
1444	March :	same		262 33
1871	June 17	E. A. Bennett.....		375 00
2197	Sept. 7	same		487 67
Total amount disbursed.....				\$1,500 00

SALARY OF THE TREASURER.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
93	October 17	J. A. Macauley .....	.....	\$60 00
710	Dec. 21	same .....	.....	290 00
	1871.			
1120	Feb. 13	same .....	.....	75 00
1366	Feb. 28	same .....	.....	158 32
1442	March 5	same .....	.....	11 65
1817	June 5	John S. Burdett .....	.....	350 00
2106	August 15	same .....	.....	350 00
Total amount disbursed.....				\$1,294 97

SALARY OF THE SECRETARY OF THE STATE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
464	Dec. 1	James M. Pipes .....	.....	\$216 66
706	Dec. 31	same .....	.....	108 34
	1871.			
904	Feb. 1	same .....	.....	108 33
1438	March 8	same .....	.....	119 16
1519	March 27	John M. Phelps .....	.....	108 33
1600	April 15	same .....	.....	54 17
1820	June 6	same .....	.....	108 34
1937	July 1	same .....	.....	325 00
2175	Sept. 4	1st National Bank, Charleston.....	John M. Phelps	150 00
Total amount disbursed.....				\$1,298 33

SALARY OF THE SECOND CLERK IN THE AUDITOR'S OFFICE.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1870.			
196	Oct. 31	Edwin Frey .....	.....	\$83 33
433	Nov. 30	same .....	.....	83 33
701	Dec. 31	same .....	.....	83 34
	1871.			
956	Jan. 30	same .....	.....	83 33
1300	Feb. 28	same .....	.....	83 33
1437	March 1	same .....	.....	8 33
1638	April 22	W A Cracraft.....	.....	50 00
1746	May 15	same .....	.....	50 00
1790	May 30	same .....	.....	100 00
1898	June 22	same .....	.....	50 00
1994	July 12	same .....	.....	100 00
2063	July 31	same .....	.....	70 00
2118	August 19	same .....	.....	50 00
2169	August 31	same .....	.....	43 12
2216	Sept. 18	same .....	.....	40 00
2244	Sept. 29	same .....	.....	41 89
Total amount disbursed.....				\$1,000 00

SALARY OF THE THIRD CLERK IN THE AUDITOR'S OFFICE.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
1870.				
83	Oct. 14	J D Stanton.		\$100 00
435	Nov. 23	same		33 33
580	Dec. 15	same		33 34
662	Dec. 26	same		33 33
1871.				
854	Jan. 20	same		44 45
1337	Feb. 28	same		61 11
1415	March 2	same		119 44
1561	April 8	George L Bennett.		25 00
1633	April 26	same		70 00
1717	May 10	same		25 00
1738	May 20	same		30 00
1779	May 25	same		10 00
1811	June 1	same		50 00
1878	June 19	same		55 00
1928	July 1	same		88 33
2020	July 19	same		30 00
2054	July 31	same		43 33
2112	August 16	same		30 00
2160	August 31	same		43 34
2251	Sept. 30	same		55 00
2211	Sept. 14	same		20 00
Total amount disbursed.....				\$1,000 00

SALARY OF THE ADJUTANT GENERAL.

No.	Date.	In Whose Favor.	Assignee of	Amount.
1870.				
418	Nov. 26	T. M. Harris.		\$250 00
1871.				
855	Jan. 20	Same		125 00
897	21	James M. Ewing, Jr.		125 00
1345	Feb. 28	George Jeffries.	James M. Ewing, Jr.	177 48
Total amount disbursed.....				\$637 48

SALARY OF THE FIRST CLERK IN THE AUDITOR'S OFFICE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
1870.				
194	Oct. 31	P. B. Dobbins.		100 00
451	Nov. 30	same		100 00
702	Dec. 31	same		100 00
1871.				
979	Jan. 31	same		100 00
1837	Feb. 28	same		100 00
1521	March 28	E. L. Bill		50 00
1459	3	P. B. Dobbins		10 00
1532	April 1	E L. Bill		50 00
1621	19	same		50 00
1677	May 2	same		50 00
1729	16	same		50 00
1775	24	same		25 00
1791	30	same		25 00
1877	June 19	same		50 00
1908	21	same		20 00
1909	24	same		20 00
2022	July 2	same		20 00
2061	August 1	same		80 00
2115	17	same		50 00
2158	21	same		50 00
2214	Sept 16	same		40 00
2250	30	same		50 00
Total amount disbursed.....				\$1,200 00

SALARY OF CLERK IN OFFICE OF SECRETARY OF STATE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
1870.				
211	Nov.	2 John Chaynesol.....	B B Dovener.....	83 33
453		30 George Jeffries.....	B B Dovener.....	83 33
713	Dec.	31 George Jeffries.....	B B Dovener.....	83 33
1871.				
789	Jan.	12 B B Dovener.....		25 00
868		21 B B Dovener.....		28 94
1031	Feb.	3 J D Stanton.....		25 00
1162		16 same.....		16 67
1342		2 same.....		41 67
1343		28 same.....		8 32
1347		28 George Jeffries, Cash.....	James D Stanton.....	25 21
1487	March	16 Oliver Phelps.....		50 00
1539	April	7 same.....		50 00
1624	May	4 same.....		109 00
1812	June	13 same.....		50 00
1866		15 same.....		50 00
1939	July	7 same.....		220 00
2182	Sept	5 same.....		72 22
Total amount disbursed.....				\$1,003 05

SALARY OF SUPERINTENDENT OF WEIGHTS AND MEASURES.

No.	Date.	In Whose Favor.	Assignee of	Amount.
1870.				
212	Nov.	2 John Chaynesol.....	B B Dovener.....	\$25 00
452		30 George Jeffries.....	same.....	25 00
712	Dec.	31 George Jeffries.....	same.....	25 00
1871.				
788	Jan.	12 B B Dovener.....		10 00
867		21 B B Dovener.....		9 16
1030	Feb.	28 George Jeffries.....	James D Stanton.....	25 00
1811	June	3 Oliver Phelps.....		50 00
2077	August	19 same.....		50 00
2181	Sept	5 same.....		14 44
Total amount disbursed.....				\$223 60

SALARY OF CLERK IN TREASURER'S OFFICE.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
1870.				
207	Nov.	1 H D McConnell.....		66 66
451		30 H D McConnell.....		66 67
492	Dec.	1 H D McConnell.....		8 88
700		31 Edwin Frey.....		57 79
1871.				
978	Jan.	31 J A Gibbons.....		66 66
1214	Feb.	28 J A Gibbons.....		100 00
1702		28 Edwin Frey.....		16 16
1441	March	3 J A Gibbons.....		8 33
1492		1 same.....		108 85
1601	May	4 same.....		75 00
1764		21 W T Burlett.....		30 60
1824	June	7 same.....		40 60
1862		11 same.....		40 60
1938	July	3 same.....		40 00
1990		14 same.....		40 00
2034		21 same.....		40 00
2128	August	21 same.....		20 60
2154		30 same.....		40 60
2206	Sept.	12 same.....		125 00
Total amount disbursed.....				\$1,000 60

AUDITOR'S REPORT.

SALARY OF CLERK IN ADJUTANT GENERAL'S OFFICE:

No.	Date.	In Whose Favor.	Assignee of.	Amount.
1354	1871. Feb. 2	Edwin Frey.....		166 66
				\$166 66

SALARY OF JANITOR AND GUARD—EXECUTIVE DEPARTMENT.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1870.			
136	Oct. 21	Alpheus Jenkins.....		\$40 00
219	Nov. 3	same		43 33
463	Dec. 1	same		83 33
	1871.			
871	Jan. 21	same		40 00
935	Jan. 27	same		112 77
1049	Feb. 6	A G Davis, Janitor.....		13 85
1333	Feb. 28	same		83 33
1582	April 12	same		83 34
1640	April 22	same		50 00
1660	April 28	same		33 34
1738	May 16	same		146 66
1881	June 19	same		65 00
1941	July 3	same		107 81
2080	August 4	same		83 34
		Total amount disbursed.....		\$986 10

SALARY OF STATE LIBRARIAN.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1870			
465	Dec. 1	S A Heaton		\$100 00
	1871.			
804	Jan. 14	same		50 00
976	Jan. 31	same		50 00
1431	March 5	same		53 00
1529	March 31	A C Barrett		50 00
1665	April 29	same		50 00
1799	May 31	same		50 00
1933	July 1	John Bolling.....	A C Barrett.....	50 00
2063	August 1	A C Bariett.....		50 00
2164	Sept. 1	same		50 00
		Total amount d isbursed.....		\$5550 00

SALARY OF CLERK SUPREME COURT OF APPEALS.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1870			
27	Oct. 6	Sylvanus W Hall.....		\$250 00
	1871			
1038	Feb. 4	same		250 00
1629	April 20	same		250 00
2064	August 1	same		250 00
		Total amount disbursed.....		\$1,000 00

SALARY OF REPORTER OF SUPREME COURT.

No.	Date.	In Whose favor.	Assignee of	Amount.
	1871.			
919	Jan 27	J M Hagans.....		\$250 00
1507	March 25	same		250 00
1943	July 3	same		250 00
2238	Sept 27	same		250 00
Total amount disbursed.....				\$1,000 00

SALARY OF SECRETARY BOARD OF REGENTS STATE NORMAL SCHOOL.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
591	Dec 15	J T McClure.....		\$125 00

IMMIGRATION PURPOSES.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
2234	Sept 25	H S Walker		\$22 00
2235	25	J H Dis Debar.....		37 00
Total amount disbursed.....				\$59 00

SALARY OF THE ATTORNEY GENERAL.

No.	Date	In Whose Favor.	Assignee of	Amount.
	1870.			
201	Nov 1	A B Caldwell.....		\$250 00
690	Dec 29	same		250 00
	1871.			
1494	March 20	same		174 00
1807	June 2	Joseph Sprigg.....		250 00
Total amount disbursed.....				\$924 88

SALARIES OF JUDGES OF CIRCUIT AND SUPREME COURTS.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870			
6	Oct.	1 R. L. Berkshire		\$500 00
7		1 J. T. Hoke.....		502 00
8		1 J. M. McWhorter		539 00
11		3 James H. Brown		700 00
12		3 Edwin Maxwell		500 00
18		4 T. W. Harrison		489 20
20		4 Merchants' Bank.....	O. W. Smith	325 40
26		6 John A. Dille		471 40
39		7 C. J. Stewart		450 00
70		11 C. D. Reynolds	Robert Irvine.....	499 30
80		14 P. B. Dobbins	J. M. McWhorter	160 00

SALARIES OF JUDGES OF CIRCUIT AND SUPREME COURTS—Continued.

No.	Date.	In Whose Favor.	Assignee of	Amount.
82		14 R. S. Brown.....		508 40
95		17 John Claypool.....	T. Melvin.....	914 00
154		22 Merchants' Bank.....	J. W. Hoge.....	471 40
286	Nov.	8 B. F. Harrison.....	Annie E. Chapline admr'x.....	366 55
659	Dec.	24 C. D. Reynolds.....	R. S. Brown.....	467 40
661		26 P. B. Dobbins.....	H. L. Gillaspie.....	477 00
663		26 James H. Brown.....		500 00
664		30 Edwin Maxwell.....		500 00
695		30 P. B. Dobbins.....	J. M. McWhorter.....	315 00
696		30 R. L. Berkshire.....		500 00
	1871.			
723	Jan.	2 George Jeffries.....	C. W. Smith.....	500 00
726		5 F. W. Harrison.....		475 20
728		5 J. T. Hoke.....		500 10
776		11 John Claypool.....	George Loomis.....	940 20
777		11 George Jeffries.....	J. W. Hoge.....	465 00
800		13 C. D. Reynolds.....	Robert Irvine.....	453 00
812		16 C. J. Stuart.....		440 00
944		28 Edwin Maxwell.....		41 40
970		31 John A. Dille.....		471 40
1032	Feb.	5 E. B. Hall.....		609 40
1032		9 J. M. McWhorter.....		150 00
1121		15 E. Prince.....	H. L. Gillaspie.....	450 00
1284		24 R. L. Berkshire.....		58 20
1385	March	1 P. B. Dobbins.....	J. M. McWhorter.....	150 00
1408		25 T. W. Harrison.....		455 00
1524		31 J. T. Hoke.....		450 00
1525		31 John A. Dille.....		450 00
1526		31 R. L. Berkshire.....		500 00
1527		31 E. Maxwell.....		500 00
1534	April	4 George Jeffries, Cashier.....	J. W. Hoge.....	461 40
1535		4 J. M. McWhorter.....		154 00
1536		4 John Claypool.....	Robert S. Brown.....	458 40
1537		same.....	Robert Irvin.....	454 00
1556		7 George Jeffries.....	C. W. Smith.....	481 00
1558		8 John Claypool.....	George Loomis.....	472 20
1559		8 same.....	C. P. T. Moore.....	512 00
1560		8 same.....	T. Melvin.....	487 00
1563		10 C. H. Stuart.....		494 00
1674	May	1 E. L. Bill.....	J. M. McWhorter.....	150 00
1680		3 George Jeffries.....	H. L. Gillaspie.....	477 00
1925	June	30 George Jeffries.....	J. W. Hoge.....	461 40
1830	July	1 John A. Dille.....		478 00
1911		1 E. Maxwell.....		500 00
1942		3 T. W. Harrison.....		470 20
1946		5 C. D. Reynolds.....	C. P. T. Moore.....	500 00
1948		5 Merchants' Bank, Charleston.....	C. W. Smith.....	484 00
1951		5 same.....	Henry L. Gillaspie.....	477 00
1952		5 J. T. Hoke.....		487 80
1953		5 J. M. McWhorter.....		348 00
1958		5 John Claypool.....	T. Melvin.....	468 20
1962		6 same.....	George Loomis.....	450 00
1971		8 same.....	Robert Irvin.....	487 00
1972		8 C. J. Stuart.....		450 00
1988		12 C. D. Reynolds.....	R. S. Brown.....	444 00
2007		15 R. L. Berkshire.....		500 00
2066	August	1 E. B. Hall.....		973 20
2239	Sept	27 Hon. Edwin Maxwell.....		530 00
2248		30 Merchants' Bank, Charleston.....	C. W. Smith.....	474 00
Total Amount Disbursed.....				\$31,317 5

J. H. RIDER'S EXPENSES AT MARSHALL COLLEGE. (Chapter 140, Acts 1871.)

No.	Date.	In Whose Favor.	Assignee of	Amount.
2232	1871. Sept 23	C. W. Rider.....		\$63 00

BUILDING BRIDGE ACROSS VALLEY RIVER AT BEVERLY, (Chapter 182, Acts 1871.)

No.	Date.	In Whose Favor.	Assignee of	Amount.
2136	1871.	Lemuel Chenoweth, Agent, &c.....		\$1,200 00

REGISTRATION OF VOTERS.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
1	Oct.	Thodore Nunly		20 00
9		John Claypool	James V Turner	20 00
14		James J Ramsey		3 50
16		Clarkson Eders		1 65
17		John Taylor		18 00
23		M Hoffman		1 50
24		M C Clay	R Brooks	8 80
25		Geo W Strickler		20 00
28		J M Young		25 00
29		John Williams		14 00
30		John Slack, Jr.	J C Williamson	6 00
32		P B Dobbins		6 00
34		John S Cunningham		16 00
35		P B. Dobbins	E Atkinson	10 00
40		G W Russell		20 00
45		James W Miller		12 00
46		A S Criss		20 00
47		A H Campbell		12 00
48		Lewis N Young		2 50
51		A O Baker	J H Toppan	24 53
52		J M W Appleton		10 00
53		J D Maxwell		20 00
54		William Clohan		20 00
54		James Launder		20 00
56		Harry Taylor		10 00
57		Perry Kincaid		8 00
58		Lewis Eades		12 00
59		W B Walker		50
60		Moses Shuck		16 00
61		G A Byrnsides		10 00
62		P S Zimmerman		14 00
63		G M Blume		12 00
64		Martin Hill		8 00
71		John Claypool	John Cather	4 00
73		Wm M Smith	Samuel B Mottleshead	20 00
74		Wm J Bays		20 10
79		J M Pipes	A L Pelley	180 00
81		Sylvester Chambers		20 00
84		James E Slaters		20 00
85		John J Long		14 00
86		M V B Deal	John Meador	36 00
88		Joseph Shields	Richard Harr, &c	14 00
89		P B Dobbins		20 40
92		Ephriam Griffith		14 00
97		Amberland Harless		18 00
102		Geo M Wade		1 40
103		J M R Hovey		1 30
104		E W Davis		12 00
105		Burton Bee	E L Wade	2 00
106		P B Dobbins		5 15
107		John C Edwards		12 00
108		William L. Cole		20 00
109		W M Evans		20 00
110		Bennett Cook		20 00
111		L A Beckwith		20 00
112		W H McKinney		25 18
120		William A Walton	Isaac Beal	14 00
130		John Claypool		14 00
131		Thomas Ross		16 00
135		Mathew Edman		35 90
138		N B Squires		24 00
139		James C Black		26 10
140		George D Mollohan		28 00

REGISTRATION OF VOTERS—Continued.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870			
141	Oct 21	Milton Frame.....		28 00
142	21	Henry Bender.....		20 00
144	22	Thomas A. Flemming.....		24 00
145	22	Samuel Higgenbotham.....		20 00
146	22	A G Hall.....		22 47
147	22	Duncan Cunningham.....		20 00
148	22	Henry Boggess.....		20 00
149	22	F M Wells.....		20 00
150	22	William B Fleming.....		20 00
151	22	John H Satterfield.....		20 00
152	22	Thos G. Steele, &c.....	Thomas N Swisher &c.....	60 00
153	22	Emil Neffien.....		20 00
155	22	D Southworth.....		20 00
156	22	John Sargent.....		12 00
157	22	William Barrett.....		6 00
158	22	Samuel A Kiddwell.....		12 00
159	22	William H Cookus.....		12 00
160	22	Worthy Montgomery.....		10 00
161	22	Benjamin Loy.....		10 00
162	22	D A Marshall.....		94 00
163	22	Jacob Z Chadwick.....		12 00
164	22	Lemuel Kilne.....		12 00
165	22	T. Y. Wolford.....		12 00
166	24	William Jones.....		1 10
167	24	J F Caldwell.....		46 00
168	24	William W McClung.....		20 00
175	25	S B Phillips.....		14 00
179	26	George Jeffries.....	A C Rude, &c.....	137 50
180	62	John L Snedegar.....		20 00
184	26	Floyd S Jarrett.....		26 00
186	26	Jacob Clammer.....	William S Stevens.....	104 00
193	30	E Prince.....	J H Ridden.....	10 00
199	31	Alex Patton.....		2 00
202	Nov 1	Levi Wilcox.....		12 00
203	1	Oliver S Jones.....		30 00
208	1	C D Reynolds.....	Adam Stoggers.....	20 00
215	3	John Claypool.....	John Cather.....	4 00
223	3	Thomas E Adams.....		23 40
224	3	John F Greenwade.....		28 00
225	3	Joseph Ritzell.....		14 00
226	3	John H McIlwain.....		20 00
227	3	John T Liller.....		20 00
228	3	A L Liller.....		12 00
229	3	E Duling.....		10 00
230	3	Thomas F Kitzmiller.....		10 00
231	3	James Arnold.....		10 00
232	3	Hendricks Clark.....		8 00
235	3	J W Stainocker.....	William G W Price.....	18 00
243	6	Henry F Westfall.....	A G Mundy, &c.....	70 20
244	6	C S Haynes.....		8 00
244	6	Clinton G Rapps.....		24 00
246	6	Wirt Phillips.....		8 00
247	6	L D Westfall.....		8 00
248	6	James Keeling.....		8 00
249	6	W H Hunter.....		8 00
251	7	G W Lott.....		12 00
252	7	J P Tracewell.....		15 00
253	7	John Smith.....		14 00
254	7	Thomas D Vaughn.....		34 00
255	7	John M Shourd.....		20 80
258	7	Henry K Liss & Co.....	J M Curtis, &c.....	58 00
265	8	Thomas M G Winne.....		3 00
268	8	Wm P M Kelvey.....		6 80
270	8	J W Shahan.....	Wm Sharp, &c.....	114 50
278	9	Joseph C Gary.....		14 00
279	9	Robert C Gary.....		20 00
281	9	S G McColloch.....	A Kelley, &c.....	168 15
290	11	Howard Gist.....		20 00
292	11	John W Carico.....		9 00
293	11	D S Minear.....	Jacob Dumire.....	26 50
294	11	E P Wheeler.....	Hiram Lewis.....	22 00
300	14	William Carrick.....		16 00
301	14	L D Carrick.....		12 50
305	14	A C McKinzle.....		9 00
306	14	H B Deem.....		10 00

REGISTRATION OF VOTERS—Continued.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
1870.				
309	Nov. 14	E M Pitzer.....		\$20 00
310	15	Wm Jack.....		20 00
311	15	Comfort Harden.....		20 00
312	15	A H Rutherford.....		20 00
313	15	J E Moore.....		20 00
314	15	William Collins.....		20 00
315	15	James E Robinson, Jr.....		20 00
316	15	Edmund Shaw.....		25 00
317	15	C F Laise.....		20 00
318	15	Jno M Jack.....		20 00
319	15	David Bowers.....		20 00
322	15	Edward J Johnson.....		20 00
326	16	Thos H Rhodes.....		10 00
330	16	Edwin Frey.....	W W Wentz, &c.....	101 40
336	17	C D Reynolds.....	C G Creel.....	16 00
343	17	P B Dobbins.....	M Parks, &c.....	34 00
350	18	John T. Morton.....		8 00
351	18	William Champion.....		18 00
359	19	Henry M Rader.....		9 00
360	19	Sheldon P Williams.....		8 80
361	19	Sam H Spencer.....		10 00
362	19	Joseph M Bryant.....		10 00
363	19	S W Grose.....		10 00
364	19	A F Rader.....		24 00
365	19	Covington Grose.....		20 00
366	19	Sinnett Rader.....		10 00
369	19	Charles E Duffy.....	Joseph Hannah, &c.....	30 00
373	21	T F Roane.....	D T Davis, &c.....	28 00
374	21	T F Roane.....	J P Werninger, &c.....	202 80
383	22	John T Crucely.....		3 00
384	22	Ralph King.....		10 00
388	23	P B Dobbins.....	Henry Neff.....	10 00
392	23	A B Clancy.....		14 60
403	25	D T Davis.....		14 00
405	25	Joseph A Roe.....		20 00
406	25	Jno W Miller.....		14 00
407	25	J M Woods.....		15 00
411	25	Jno Lauther.....		20 00
415	25	Isaac Howalter.....		20 00
421	26	P B Dobbins.....	Adam Harpold.....	21 60
446	30	Isaac Lock.....		18 25
448	30	D Hickman.....		20 00
454	30	Obediah Hager.....	E A Hager.....	65 40
473	Dec. 2	P B Dobbins.....	Jno M Williams.....	80 00
476	2	P B Dobbins.....	James A Wood.....	12 00
499	5	Wm R Paris.....		4 00
501	5	Sylvester Chandler.....	Alexander Wheeling.....	14 00
503	6	John T Smith.....	George Evans.....	64 35
505	6	John G Malcom.....	P H Craig.....	34 00
509	6	P B Dobbins.....	J S Hamilton.....	12 00
516	7	William Turner.....		14 00
518	7	William T Sarver.....	William Roach.....	17 15
526	8	Montgomery Hager.....	M H Hager.....	18 00
528	8	William H Dempsey.....	George Claypool.....	14 00
538	8	Adam Toney.....		14 00
539	8	Harrison McClure.....		7 00
543	10	P B Dobbins.....	Nathan Hovermale, &c.....	48 45
545	10	W C Fitzhugh.....	T B Fitzhugh.....	18 00
547	10	N B Squires.....	Elmore Frame.....	34 80
548	10	Elias Cunningham.....		54 20
550	12	James M Pipes.....	Thomas Finn, &c.....	81 75
558	13	James A Holly.....	Wm A Holstein.....	42 00
565	14	P B Dobbins.....	A H Rutherford.....	25 25
576	14	Andrew Prentice.....		20 00
577	14	F K Ford.....		6 00
578	14	Obediah Hager.....		20 00
596	16	John Claypool.....	Perry Shock, &c.....	28 00
618	19	P B Dobbins.....	David Graham.....	40 00
621	19	James H Duncan.....		28 09
622	19	Thomas P Adams.....		15 00
624	19	P B Dobbins.....	M V Vernon, &c.....	91 20
674	24	P B Dobbins.....	John Johnson, &c.....	59 12
669	27	P B Dobbins.....	Wm H Butt.....	16 00
671	28	Wesley Myers.....		30 00

REGISTRATION OF VOTERS—Continued.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870			
689	Dec. 29	P B Dobbins.....	R J Roberts.....	\$6 00
689	30	P B Dobbins.....	Matthew W Ewing.....	10 00
	1871			
721	Jan. 2	Adam Laird.....		12 00
722		E Shephard.....		20 00
732		J F Smith.....	Silas T Reynolds.....	20 00
734		P B Dobbins.....	Robert Doddrell, &c.....	111 55
737		John W McCreery.....		12 00
539		P B Dobbins.....	Wm Jarrell, &c.....	91 00
741		J B Underwood.....	Henry Hull.....	1 50
756		P B Dobbins.....	J H Hedrick.....	60 00
758		P B Dobbins.....	James W Cox et al.....	23 00
760		John Mason.....		8 00
770		P B Dobbins.....	C Sites et al.....	79 10
773		P B Dobbins.....	Thomas Adams.....	42 70
775		P B Dobbins.....	Leonard Break et al.....	64 00
778		M N Bushey.....		20 00
779		J V Underdonk.....		20 00
780		A Lewis.....		20 00
781		S K Lindsey.....		20 00
782		E J Williams.....		20 00
783		H Roder et al.....		10 00
784		George W Tacey.....		10 00
785		C H Trayer.....		40 00
790		N G Barlow.....	Wm T Hogsett, &c.....	67 60
807		Daniel Donahoe.....		12 00
808		P B Dobbins.....	J W Duffey, et al.....	47 00
810		B F Ballard.....	Wm C Ballard.....	10 00
812		W L Mahan.....	M J Hopkins, &c.....	33 20
819		Montgomery Hager.....	Canterberry Hill, &c.....	4 50
823		P B Dobbins.....	Berry Bias.....	20 00
827		Sylvester Upton.....	George W Crook.....	12 00
831		James V Bartlett.....	J W Noyes.....	6 10
842		W H McClure.....		2 20
847		James Lauder.....		40 00
848		J H Tappan.....		24 00
849		William Clohan.....		40 00
850		Wm P McKelvey.....		20 00
851		Wm E Connelly.....		20 00
869		John J Wheat.....		20 00
870		N Hubbard.....		20 00
872		E Frey.....	H H Cain.....	8 00
882		S F Clark.....		2 50
883		P B Dobbins.....	Harrison Cann, &c.....	58 00
894		C M Hane.....		20 00
903		P B Dobbins.....	John Heaton.....	48 00
920		same.....	A C Baker.....	12 00
925		same.....	J D Rardin.....	20 00
926		Wm T Sarver.....	Thomas Bailey, &c.....	28 00
927		I D Maxwell.....		20 00
927		A Norman.....	Phillip Norman.....	8 00
951		John W Sents.....	Joseph Lynch, et al.....	20 35
963		P B Dobbins.....	G F Cook.....	2 25
974		A R Humphreys.....	David Graham.....	22 00
988	Feb. 1	E S Young.....		8 00
995		P B Dobbins.....	J H Marks.....	32 00
999		same.....	Thomas May, et al.....	85 00
1068		same.....	James A Hicks, et al.....	142 74
1082		Daniel Engle.....		8 00
1107		Levi Shuman.....	L M Lowe, et al.....	82 00
1109		P B Dobbins.....	Hugh Morgan, &c.....	84 75
1111		L B Chambers.....	Daniel Perlew, &c.....	48 00
1119		James Cox.....		42 00
1147		P B Dobbins.....	T J Campbell, et al.....	48 50
1150		Reuben Davison.....	C G Creel.....	31 00
1174		Henry Keltz.....	Robert Dougherty.....	20 00
1234		J A Wade.....	Wm T Bays.....	20 10
1225		C Anderson.....	Jonathan Evans.....	20 00
1227		Ralph Black.....		20 00
1260		P B Dobbins.....	John Mason.....	132 56
1279		E B Wheeler.....		3 00
1286		John Claypool.....	Elias Castor, &c.....	15 70
1310		P B Dobbins.....	Jacob M Haymond, et al.....	204 80
1311		same.....	Berry Bias.....	30 30

REGISTRATION OF VOTERS.—Continued.

No.	Date.	In Whose Favor.	Assignee of	Amount.
1312	1871. Feb. 25	P B Dobbins.....	Peter Engle.....	\$50 00
1469	h 9	John Claypool.....	Lucifer H West.....	14 00
Total amount disbursed				\$7,490 19

WITNESSES BEFORE COMMITTEES OF THE LEGISLATURE.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
2139	1871. August 23	W A Cracraft.....	T A Edwards.....	\$39 60

CRIMINAL CHARGES.

	Date.	In-Whose Favor.	Assignee of	Am
19	1870. Oct.	P B Dobbins.....	Thomas Hughes, &c.....	\$433 40
22		same	William Fox, &c.....	5 00
31		same	George Davis	8 50
37		same	J C Allison, &c.....	84 60
48		same	John M Dobbins.....	57 85
41		Charles E Duffey.....	Joseph Hannah	21 00
43		C D Reynolds.....	E D Safford.....	45 00
66		John Claypool.....	J W Evans.....	192 00
68		Alpheus Norman.....	Grace Reed.....	70 05
75		National Bank, Waynesburg	Milton Wiley.....	60 00
90		P B Dobbins	James Haymond, &c.....	25 10
91		same	John Jackson	62 40
96		E L Bill.....	.....	2 00
98		C D Reynolds	E Burke, &c.....	160 00
113		Geo. Jeffries.....	Charles Baldwin.....	100 00
172		C B Curry.....	.....	6 60
197		E Prince.....	Henry Adkins.....	233 00
205	Nov. 1	Wm H Hunter.....	.....	8 00
206		P B Dobbins	William Waugh, &c.....	2 00
210		George C Bowyer.....	William C Briscoe.....	1 00
214		John Claypool.....	Thomas Moore.....	51 70
217		P B Dobbins	John Peyton, &c.....	9 70
221		Harvey Samples.....	.....	21 40
222		P B Dobbins	R T Coppage	3 80
239		Harvey Samples.....	.....	11 60
252		John Broomage.....	.....	4 00
263		William Kelley.....	.....	446 65
267		E A Hildreth.....	.....	368 00
291		John Page.....	John A Page.....	13 88
295		Charles Cherrington.....	.....	19 75
296		John C Bartlett.....	.....	7 50
297		J C McCoy.....	John Rock, &c.....	22 80
298		Geo W Atkinson.....	.....	301 60
299		Wm Holroyd.....	David Martin	4 00
334		A E Summers.....	.....	9 00
344		P B Dobbins	George Leasure.....	5 90
371		T F Roane.....	A D Nutter, &c.....	74 90
375		same	Conrad Roca, &c.....	196 25
389		P B Dobbins	Isaac Fleming, &c.....	18 70
413		D C Callaway.....	.....	44 50
419		P B Dobbins.....	Benjamin Riddle, &c.....	16 00
447		same	Isaac Wise.....	10 10
449		James E McCoy.....	Charles Funk, &c.....	14 25
450		J R Sigler.....	Patrick McVea &c.....	11 80
468	Dec. 1	P B Dobbins.....	Wilson Shamblin, &c.....	13 90
472		same	H A Robinson.....	90 00
477		P B Dobbins.....	Philip Huffman.....	52 20

CRIMINAL CHARGES—Continued.

No.	Date.	In Whose Favor.	Assignee of	Amount.
1870.				
490	Dec.	3 T F Roane.....	John Matheny, &c.....	\$13 00
497		5 Thos J Campbell.....	.....	700 65
504		6 J G Malcom.....	James H Ward, &c.....	84 10
513		6 O A Liller.....	.....	10 30
517		7 Wm T Sarver.....	J L Cook, &c.....	13 75
520		7 J H Kelley.....	Wm J Ramsburg.....	2 00
542		10 P B Dobbins.....	Asa Lewis, &c.....	22 80
546		10 Wm P Francis.....	.....	5 50
557		13 James A Holly.....	Andrew Smith, &c.....	27 05
597		16 Wm K Grayson.....	.....	5 35
607		16 P B Dobbins.....	Samuel Rinehardt, &c.....	9 00
609		16 Temple Bryan.....	.....	3 70
619		19 same.....	James H Keesinger.....	14 00
623		19 same.....	Wm Ritterhouse.....	23 20
626		20 same.....	E A Polsley.....	131 45
629		20 same.....	John Gardner, &c.....	25 80
653		24 same.....	G W Thomas, &c.....	88 80
666		27 Stephen Thompson.....	Morial Thompson.....	12 00
670		27 P B Dobbins.....	David Shockey.....	5 20
672		28 John W. Sentz.....	James Johnson, &c.....	100 80
678		28 S H Morris.....	.....	4 40
679		28 Smith Crane.....	H Zoltz.....	97 85
681		28 Levi Reed.....	A Knotts.....	5 40
688		29 P B Dobbins.....	C W Shippe, &c.....	101 10
691		29 Levi A Neely.....	.....	10 40
692		29 William Wiley.....	.....	4 75
697		30 P B Dobbins.....	John Stump, &c.....	40 45
716		31 J A Gibbons.....	.....	118 25
1871.				
718	Jan.	2 C D Reynolds.....	E D Safford.....	27 00
720		2 P B Dobbins.....	A Clark, &c.....	10 00
725		4 same.....	John Shean.....	9 50
736		6 J W McCreery.....	J A Surratt.....	14 90
740		6 J A Gibbons.....	A R Deam.....	13 00
738		6 P B Dobbins.....	William Jarrell.....	72 00
742		6 J B Underwood.....	John N Godby, et al.....	93 90
743		7 E Prince.....	Marshall Garten, &c.....	72 00
752		9 John Nichols.....	S T Jaenhart.....	5 50
759		10 Patrick Vicars.....	Peter Edens.....	9 60
769		11 P B Dobbins.....	Wm Smith, &c.....	10 00
772		11 same.....	Geo Ratliff, et al.....	46 40
774		11 same.....	Geo Branson, et al.....	9 84
786		11 C W B Allison.....	Henry Osborn, &c.....	140 00
787		12 Paul Mayhew.....	.....	6 50
790		12 John E Mayhew.....	.....	4 15
797		12 N G Barlow.....	J W D McCartney.....	11 00
799		12 Geo H Gay.....	.....	72 02
802		13 T J Campbell.....	.....	66 65
809		16 C F Scott.....	James M Culps.....	15 35
815		17 P B Dobbins.....	Minter B Miller.....	13 80
817		17 W L Mahan.....	Floyd Cook et al.....	9 00
821		17 A B Clark.....	.....	1 00
822		18 P B Dobbins.....	J H Harshbarger.....	218 30
834		18 James V Bartlett.....	R R Chancey.....	21 10
837		18 A Prichard.....	Joseph Hough.....	25 06
841		19 E W S Moore.....	Isaac Davenport.....	22 00
842		19 P B Dobbins.....	J F W Holt.....	5 30
887		24 same.....	Walter Lovey et al.....	76 41
902		25 same.....	John Heaton.....	144 95
904		25 same.....	B M Neely et al.....	170 45
906		25 same.....	William Frush.....	17 40
921		27 same.....	Mary C Zoltz, &c.....	290 70
933		27 A Newman.....	Virginia Laughlin.....	34 50
948		28 Jno W Sentz.....	E M Mays et al.....	243 85
954		30 P B Dobbins.....	O H Neuland et al.....	115 95
965		30 same.....	John Eakin.....	223 18
983	Feb.	1 Jacob Burke.....	.....	4 10
984		1 Stephenson & Wade.....	.....	15 70
985		1 Jacob Sturm.....	Mary Jane Sharpet et al.....	12 10
996		1 P B Dobbins.....	Wm C Barclay.....	106 85
998		1 same.....	A Archer, &c.....	5 05
1001		2 Wm Thompson.....	Daniel Jarrott.....	64 00
1009		2 P B Dobbins.....	Samuel W Wilson.....	284 15
1014		2 same.....	S G Shaw et al.....	61 25
1015		2 J M Jackson.....	Samuel J Warder.....	4 00
1018		3 P B Dobbins.....	G L Mayo et al.....	8 60

CRIMINAL CHARGES—Continued.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1871.			
1025	Feb.	3 E W S Moore.....	P L Broomage.....	\$2 40
1045		6 P B Dobbins.....	John Flanagan.....	11 50
1055		7 Wm B Crane.....	Michael Gibben.....	7 90
1068		8 J M Bennett.....	Henry Simpson.....	3 00
1071		8 P B Dobbins.....	Jesus Phares et al ..	21 95
1093		10 Geo R Gay.....	.....	44 20
1101		11 Jno J McIntosh.....	.....	18 00
1104		11 Henry Bullard.....	.....	1 00
1106		11 Levi Shuman.....	.....	9 35
1108		11 P B Dobbins.....	Williams Hanes, &c.....	8 00
1112		11 L B Chambers.....	James H Shannon.....	11 20
1125		13 E Priue.....	L Adkins et al.....	8 80
1131		14 J S Thompson.....	Alex Bragg, &c.....	64 30
1140		15 A E Summers.....	.....	4 00
1145		15 P B Dobbins.....	B W Lawson.....	8 00
1148		15 same.....	A N Johnston.....	458 95
1168		18 Washington Tennant.....	.....	27 52
1171		18 Reuben Davison.....	G Wiseman.....	7 70
1175		18 Henry Kelts.....	Geo W Bier, &c.....	434 15
1181		20 A G Tibbets.....	James Keatley.....	3 50
1188		20 N Norman.....	Lydia Taylor, &c.....	13 00
1200		21 J A Wade.....	F W Henseley, &c.....	232 50
1226		21 C Anderson.....	John Hanes, &c.....	39 40
1259		24 Jonathan Haddox.....	.....	3 80
1270		24 J R Sigler.....	.....	3 80
1271		24 Lydia Mitchell.....	.....	4 95
1272		24 Charles Carroll.....	.....	4 95
1275		24 S B Carroll.....	.....	5 95
1280		24 P B Dobbins.....	John Hosey.....	2 00
1285		25 W H Mattingly.....	C Anderson, &c.....	256 80
1306		25 H C Lazear.....	Joseph Sutton et al ..	10 20
1314		27 Geo C Sturges.....	F F Ranney.....	8 46
1320		27 A E Harper.....	.....	244 00
1322		27 John W Sents.....	C F Spriggle et al ..	12 80
1370	March	1 A McCoy.....	James Mc Morrow.....	24 90
1386		1 E Frey.....	J W Chapman.....	4 50
1387		1 P B Dobbins.....	Josiah Dilly.....	18 30
1407		2 A B Modisett.....	A M Talbot.....	33 72
1421		2 P B Dobbins.....	Daniel Roush et al ..	18 50
1433		3 John L Rhea.....	.....	1 60
1434		3 S G McColloch.....	Emanuel Jones.....	3 00
1487		16 A E Meneer.....	.....	14 40
1500		22 C D Reynolds.....	J S Wilkinson.....	95 10
1517		25 E L Bill.....	John H Showalter.....	470 00
1543	April	6 W B Curtis.....	.....	684 70
1541		6 V C Johnson.....	.....	109 15
1542		6 J J Ball.....	.....	92 90
1555		7 Owen Byrne.....	.....	200 00
1553		7 E L Bill.....	S V Bartlett.....	32 00
1565		10 C D Reynolds.....	W C Eskrags.....	209 90
1568		10 E L Bill.....	T J Campbell.....	206 90
1572		10 E A Hildreth.....	.....	133 50
1574		11 E L Bill.....	W H Mattingly.....	168 00
1575		11 Wm Kelly.....	.....	650 15
1580		12 E L Bill.....	C Shrewsbury.....	190 00
1584		13 J W Weekley.....	.....	26 00
1585		13 E L Bill.....	Jno B Henderson et al ..	7 20
1586		13 Mitchell Cook.....	Wm McKinney et al ..	30 00
1591		14 E L Bill.....	T H Means.....	213 50
1593		14 Dr A E Summers.....	.....	24 00
1595		14 Geo Hartzog.....	.....	26 70
1596		14 Daniel Divine.....	.....	27 20
1598		15 E L Bill.....	E Shuman.....	135 25
1599		15 E W Newhouse.....	.....	4 50
1604		17 E L Bill.....	J F W Holt.....	100 00
1605		17 G W Kennedy.....	.....	301 90
1608		17 E L Bill.....	J H Hersherberger.....	28 45
1610		17 Daniel H Shumaker.....	.....	51 35
1611		17 Amos Umstot.....	.....	110 50
1615		18 J M Bennett.....	C. Smith.....	50
1616		19 J J Barrack.....	.....	38 42
1617		19 E L Bill.....	J J Barrack.....	20 00
1618		19 same.....	J W Morrison.....	7 20
1628		20 John T Smith.....	Reuben Hopkins, et al ..	12 80
1632		21 George J Walker.....	E Newhouse.....	6 50

CRIMINAL CHARGES—Continued.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
1639	April 22	Benjamin F Mitchell.....		\$74 75
1641	24	A F Walls.....		55 90
1644	24	Frank Dawson.....		3 40
1657	27	Charles Baldwin, M D.....		6 00
1658	28	M M Comerford.....	Elisha Brummage, et als.....	3 45
1661	29	James M Laidley.....	Henry Williams.....	46 10
1666	29	E L Bill.....	Josiah Martin.....	4 00
1668	May 1	same.....	T H Means.....	68 19
1690	4	George A Clower.....		4 65
1697	4	A F Wisterman.....	J B Sinsel.....	23 40
1700	5	E L Bill.....	D L Wilson.....	50 85
1707	6	same.....	E L Wade.....	7 20
1708	6	same.....	Lewis Allen.....	103 95
1708	6	W A Cracraft.....	same.....	2 00
1714	9	E L Bill.....	J W McVicar.....	222 55
1717	9	same.....	H M Lee.....	20 92
1720	11	N Poling.....	D V Covey.....	3 20
1721	13	I R Abbott.....	Andrew Lee, et als.....	9 70
1727	15	John R Young.....		10 20
1728	15	E A Polsey.....		125 05
1744	17	E L Bill.....	Floyd Neecey.....	136 50
1740	18	same.....	J M Bennett.....	7 60
1747	17	same.....	Wallace Robinson.....	52 15
1751	19	J C Humphreys.....		7 70
1761	22	George Slinnett.....		6 40
1762	22	Eliz Fleming.....		2 70
1765	22	J Claypool.....	John A Hunter.....	150 00
1765	22	W A Cracraft.....	W C Barclay.....	48 00
1774	21	George W Cook.....		25 00
1776	27	W A Cracraft.....	D J Keeny.....	146 40
1780	27	W M Sharp.....	James Stone.....	7 60
1785	29	A Shelton.....		47 30
1786	29	E L Bill.....	J H Harshbarger.....	156 75
1793	30	James Carr.....		5 00
1794	30	Jackson Carr.....		6 10
1797	31	John Donahue.....	Geo W McKinley.....	2 25
1798	31	E L Bill.....	same.....	25
1800	June 1	J S Harrison.....		20 65
1801	2	Geo Slinnett.....		8 00
1822	5	E L Bill.....	J H Heavner.....	581 36
1831	7	Felix Scott.....		5 40
1832	7	J W Dills.....	B F Cook.....	5 20
1834	7	E L Bill.....	T F Roane.....	53 30
1841	9	D B Covey.....		6 20
1843	9	E L Bill.....	J V Bartlett.....	2 00
1847	10	Lewis B Cook.....	Shad Green, et als.....	114 00
1848	10	L T Gray.....		2 45
1863	14	E L Bill.....	Goldberry Adkins.....	49 30
1864	14	J W Heavner.....		20 70
1368	15	E L Bill.....	Morgan Garrett.....	9 00
1872	15	same.....	C Schon.....	147 10
1875	16	Daniel W Dix.....		2 00
1875	17	J L Buckley.....	Mary Moxen.....	5 00
1880	19	J M Bennett.....	L D Strader, et als.....	10 90
1882	19	J H Hoffman, & Co.....		116 08
1886	20	W T Greer.....		105 30
1887	20	J M Greer.....		106 00
1380	20	W T Greer.....		646 65
1890	21	C D Reynolds.....	Wm Mourne.....	75 80
1892	21	John Claypool.....	Thos Francis.....	160 40
1910	26	John H Hoffman & Co.....	French E Kines.....	2 00
1911	26	E L Bill.....	John A Wamsley.....	1 80
1915	26	S B Thompson.....		31 00
1921	30	E L Bill.....	Pat Vicars et als.....	14 20
1923	30	same.....	S L Gibson.....	109 98
1927	July 1	E L Bill.....	J W Sents.....	441 70
1929	1	Wm L Dunnington, & Bro.....	Joseph Flint.....	3 30
1935	1	C D Reynolds.....	Steele Hawkins, et als.....	9 00
1961	6	E L Bill.....	Smith Trent.....	4 20
1963	6	same.....	J H Trout.....	136 65
1965	6	same.....	W J Hill.....	138 40
1967	7	S J Myers.....		16 00
1976	10	M J Bell.....	M S Norris, et als.....	9 00
1985	11	E L Bill.....	Israel Phillips.....	1 10
1986	12	Dr Chas Baldwin.....		16 00

CRIMINAL CHARGES—Continued.

No.	Date.	In Whose favor.	Assignee of	Amount.
	1871.			
1996	July	12 Daniel Devine.....		\$91 40
1997		12 Geo W Carter.....		44 00
1998		12 J J Martin.....		3 40
2001		14 E L Bill.....	J B Underwood.....	75 35
2002		14 Adam Bragg.....		6 80
2004		14 Lynch & McLean.....		30 00
2010		17 J W Heavener.....		6 12
2012		17 E L Bill.....	R Wather.....	119 01
2013		17 same.....	G W McVicar.....	64 35
2016		17 A Wallace, Jr.....	Wm Kelley.....	81 41
2019		18 E L Bill.....	J C Way.....	2 30
2021		20 C D Reynolds.....	Adrian J Anglen, et als.....	0 00
2023		21 E L Bill.....	J W Spencer.....	31 50
2029		22 J M Bennett.....		173 06
2031		22 John Beckley.....	Jordan Wilson.....	2 45
2032		22 Luther D Cato.....		4 05
2033		24 Ephraim Cummins.....		8 48
2042		27 E L Bill.....	D L Wilson, et als.....	45 70
2045		27 same.....	J V Bartlett.....	22 90
2043		27 Lemuel Griffin.....		5 60
2046		27 James Riggs.....		2 20
2049		29 Solomon Reed.....		25 60
2055	August	1 Wm R Ferguson.....		8 20
2059		1 Geo Marest.....	Jacob Wolfe, Sr.....	4 00
2060		1 Wm Curry.....	Wm Cole.....	93 15
2067		1 Lewis Walker.....		15 00
2069		2 G W Kennedy.....		457 35
2072		3 John Bolling.....	J T Woolton.....	3 65
2075		3 Felix Scott.....		3 20
2079		4 George Cozad.....	A G Linger, et als.....	19 53
2082		5 Wm Travis.....		85
2089		9 J W Mahan.....	J E Douglas, et als.....	9 00
2090		10 E L Bill.....	Geo Sennett.....	4 30
2091		10 J M Bennett.....	S B Hardman, et als.....	22 64
2092		10 W A Cracraft.....	A Grymes, et als.....	14 10
2095		10 same.....	Allen Haws.....	60 00
2102		14 John T Smith.....	H K Martin, et als.....	24 60
2103		14 W A Cracraft.....	Benj White.....	24 40
2111		16 J W Pitzer.....		1,125 17
2116		18 Henry Brannon.....	C T Fox, et als.....	9 00
2119		19 H F Westfall.....		10 00
2120		19 J W Hardman.....		11 70
2121		16 J P Boggs.....	Elias Lambert, et als.....	12 00
2122		19 Harman Adkins.....		22 25
2124		21 Daniel Devine.....		17 30
2125		21 Wm M Claskey.....		13 00
2126		21 James Culp.....		3 55
2127		21 B F Mitchell.....		265 35
2129		21 Adam Bragg.....		6 40
2130		22 J E Loyd.....		292 65
2131	Aug.	22 C D Reynolds.....	George Thorn et als.....	42 00
2135		22 E L Bill.....	J Heath.....	3 30
2137		22 C E Stump.....		2 50
2140		22 Amos George.....		29 34
2141		25 W A Cracraft.....	D J Keeney.....	7 30
2142		25 Lemuel Griffin.....		2 00
2145		25 Jesse L Peterson.....	E E R Anderson et als.....	101 70
2146		26 W A Cracraft.....	John Erwin, Sr.....	62 50
2138		25 same.....	O C Hale.....	229 63
2147		25 same.....	Daniel Biser.....	6 60
2149		28 Wm McClaskey.....	Perry Neater.....	12 00
2150		28 W R Grayson.....		3 20
2151		28 George Maust.....		6 30
2153		30 W A Cracraft.....	George W McVickey.....	20 30
2156		30 James G Vandewort.....	W C Johnson.....	16 80
2157		30 A A Lewis.....	R Roach et als.....	28 86
2162		31 W A Cracraft.....	J W Sentz.....	72 90
2163		31 same.....	Adam Coon.....	7 85
2166	Sep.	1 W Hatcher.....	James McNulty.....	19 00
2177		4 W A Cracraft.....	John Little.....	3 20
2178		4 E L Bill.....	B F Mitchell.....	48 00
2179		4 David Goff.....	Wm Rowan.....	2 15
2186		5 W A Cracraft.....	G Adkins.....	39 90
2194		6 W V Hoge.....	N Hitch.....	11 00
2195		6 W A Cracraft.....	J M Jackson.....	108 45
2196		7 same.....	W F Latham.....	2 80

CRIMINAL CHARGES—Continued.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871			
2197	Sep. 7	Wm Kelly.....		\$23 14
2198		W A Cracraft.....	J W Pitzer.....	116 00
2199		John Williams.....		1 40
2200		Joel S Quarrier.....	W W Wheeler et als.....	55 30
2201		W L Dunnington.....	G D Clark et als.....	30 24
2202		George Cozad.....	Andrew Lemsford.....	5 19
2204		E L Bill.....	Robert Lively et als.....	2 80
2208		W A Cracraft.....	E F Callison.....	4 00
2210		E L Bill.....	George W Dunbar.....	23 20
2213		H L Muncey.....	H C Price.....	3 30
2227		W L Dunnington & Bro.....	Step Hite.....	4 20
2229		J H Hoffman & Co.....	George W Brown et al.....	25 20
2236		C R Smith.....	W t t aton.....	3 00
2237		Wm Shannon.....		3 00
Total amount disbursed.....				\$23,983 51

HON. REVERDY JOHNSON.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1496	March 22	Reverdy Johnson.....		\$2,500 00

RELIEF OF JACOB CROW. (Chapter 141, Acts 1871.)

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1871.			
1491	March 17	Jacob Crow		\$190 89

RENT AND CONTINGENT EXPENSES OF ATTORNEY GENERAL'S OFFICE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1495	March 20	A B Caldwell.....		\$84 97
2191	Sept. 6	Levi, Garcelon & Hale		4 25
Total amount disbursed.....				\$89 22

KEEPER OF THE ROLLS.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1871.			
1492	March 17	W T Burdett		\$75 00
1713	May 8	W T Burdett		75 00
2087	August 8	W T Burdett		75 00
Total amount disbursed				\$225 00

RELIEF OF JAMES L. CARR. (Chapter 142, Acts 1871.)

No.	Date.	In Whose Favor.	Assignee of	Amount.
1481	1871. March 16	John Slack, Jr.....	J L Carr.....	\$66 80

SUPPORT OF LUNATICS IN JAILS.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
32	1870. Oct.	P B Dobbins.....	A C Hale.....	\$49 25
34		same.....	S W Wilson.....	35 40
165	24	Fred K Rucker.....		63
218	Nov. 3	P B Dobbins.....	W W Reynolds, &c.....	111 90
250		Wm L Carter.....		10 90
264	7	Wm Kelley.....		381 50
266	8	E A Hildreth.....		65 45
337	17	C D Reynolds.....	Geo Haystack.....	136 50
341	17	P B Dobbins.....	J S Brannon.....	256 05
386	23	same.....	John Ours, &c.....	331 69
391	23	Rachael Booth.....		52 00
420	28	P B Dobbins.....	James Brown.....	153 00
495	Dec. 5	Andrew McMillion.....	James W Poling.....	139 00
498	5	Thos J Campbell.....		902 00
668	27	P B Dobbins.....	Frederick Weber.....	200 00
680	28	Smith Crane.....	Adm'r H Zotts.....	361 71
687	29	P B Dobbins.....	C W Shippe.....	99 00
771	1871 Jan. 11	same.....	M Garrett.....	501 00
796	12	N G Barlow.....	Wm Cole.....	123 00
805	13	T J Campbell.....		195 25
833	18	James V Bartlett.....	John S Brannon.....	134 57
906	25	P B Dobbins.....	M C Zorts.....	125 40
923	27	same.....	Jacob H Wise.....	30 50
950	28	John W Sents.....		93 73
964	30	P B Dobbins.....	Geo W McVicker.....	46 50
997	Feb. 1	same.....	Jno C Way et al.....	265 38
1013	2	same.....	H McDaniel.....	285 33
1070	8	same.....	M L Ward et al.....	108 75
1208	21	Jno A Wade.....	F T Hughes.....	113 00
1498	March 22	C D Reynolds.....	Frederick Rucker.....	76 00
1499	22	same.....	J S Wilkinson.....	96 40
1505	22	Aud W Va, Assig.....	W W Reynolds.....	152 00
1518	27	Geo H Kidd.....	J W Poling.....	111 00
1540	April 6	V C Johnson.....		162 40
1550	6	Jno L Middleton.....		76 00
1567	8	E L Bill.....	C E Stumps.....	162 00
1571	10	E A Hildreth.....		79 65
1576	11	Wm Kelly.....		586 75
1577	12	Rachael Booth.....		80 00
1578	12	E L Bill.....	C Shrewsberry.....	566 85
1580	14	same.....	T H Means.....	32 07
1582	14	Dr A E Summers.....		41 00
1606	17	G W Kennedy.....		753 40
1607	17	E L Bill.....	J H Harshbarger.....	48 00
1609	17	Daniel H Shumaker.....		195 00
1619	19	E L Bill.....	J W Morrison.....	52 00
1627	20	John T Smith.....	Aug B Caffee.....	414 00
1642	24	J T Carwiles.....		272 00
1695	May 4	Geo A Clower.....		26 35
1701	5	E L Bill.....	D L Wilson.....	16 20
1702	5	Thornton F Ferrell.....		90 16
1730	10	D Goff.....	Wm Rowan.....	74 47
1728	15	Peter Voltz.....		237 15
1748	18	E L Bill.....	Wallace Robinson.....	8 00
1783	29	C W Shippe.....		12 80
1784	29	Anthony Shelton.....		138 75
1788	30	Jas T Carwile.....		335 50
1821	June 8	E L Bill.....	J W Heavner.....	196 29
1833	7	same.....	T F Moane.....	98 75
1842	9	same.....	J V Bartlett.....	76 50
1847	10	L T Gray.....		149 50

SUPPORT OF LUNATICS IN JAILS—Continued.

No.	Date	In Whose Favor.	Assignee of	Amount.
	1871.			
1869	June 15	E L Bill.....	Morgan Garrett.....	\$38 75
1870	15	same.....	C Schou.....	358 00
1885	20	W T Greer.....	.....	63 00
1887	20	Fred Rucker.....	.....	45 50
1893	21	John Claypool.....	Thos Francis.....	140 00
1914	26	S B Thompson.....	.....	46 00
1924	30	E L Bill.....	S L Gibson.....	252 25
1947	July 5	C D Reynolds.....	J J Ball.....	204 75
1964	6	E L Bill.....	J H Trout late.....	142 75
1973	8	Mrs Mary Kelly.....	.....	120 50
1973	10	Wm Kelly.....	.....	205 00
1984	11	E L Bill.....	Israel Phillips.....	163 80
2011	17	E L Bill.....	Reuben Warthan.....	224 45
Total amount disbursed.....				\$13,443 51

SUPPORT OF CONVICTS IN PENITENTIARY.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
42	Oct 8	Berger & Hoffman.....	.....	\$159 53
50	10	A O Baker.....	.....	3,538 36
115	19	Berger & Hoffman.....	.....	119 59
183	26	Wm B Curtis.....	.....	309 46
274	Nov 9	same.....	.....	137 58
275	5	C D Adams.....	.....	130 00
276	9	A O Baker.....	.....	1,099 79
402	25	Berger & Hoffman.....	.....	158 03
531	Dec 8	Wm B Curtis.....	.....	202 63
532	8	A O Baker.....	.....	768 97
560	13	Berger & Hoffman.....	.....	127 44
	1871.			
746	Jan 9	A O Baker.....	.....	708 61
747	9	W B Curtis.....	.....	335 47
766	5	Berger & Hoffman.....	.....	105 39
767	5	C D Adams.....	.....	75 00
839	19	C D Reynolds.....	F H Monroe.....	78 00
1091	Feb 10	W B Curtis.....	.....	439 02
1114	11	A O Baker.....	.....	1,021 34
1120	14	Berger & Hoffman.....	.....	211 55
1124	March 3	C D Adams.....	.....	75 00
1426	5	A O Baker.....	.....	1,459 03
1427	5	W B Curtis.....	.....	182 87
1487	16	Berger & Hoffman.....	.....	89 58
1545	April 6	A O Baker.....	.....	707 51
1588	14	Berger & Hoffman.....	.....	150 63
1603	17	Neff & Martin.....	.....	103 80
1711	May 6	Dr C D Adams.....	.....	115 00
1719	10	Berger & Hoffman.....	.....	134 82
1762	19	A O Baker.....	.....	1,706 21
1802	June 2	T P Shallicross.....	.....	96 19
1854	13	same.....	.....	1,349 63
1867	13	Robert Simpson.....	.....	500 00
1906	July 12	T P Shallicross.....	.....	405 52
1991	12	same.....	.....	686 02
2097	August 11	same.....	.....	932 61
2220	Sept 18	same.....	.....	544 08
Total amount disbursed.....				\$18,969 44

PAY OF GUARDS AT PENITENTIARY.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1870			
49	Oct. 10	W B Curtis		\$1,891 81
277	Nov. 9	same		896 16
530	Dec. 8	same		815 00
	1871.			
748	Jan. 9	same		842 16
1090	Feb. 10	same		842 17
1425	March 5	same		797 33
1544	April 6	same		845 50
1803	June 2	T P Shallcross		815 00
1856	July 13	same		922 17
1989	July 12	same		973 07
2133	August 22	same		1,099 16
Total amount disbursed.....				\$10,740 15

SALARY OF TEACHERS AT MARSHALL COLLEGE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
584	Dec. 15	S R Thompson		\$375 00
585	15	E D Harn		125 00
586	15	M E Wilson		125 00
	1871.			
1514	March 25	M E Wilson		125 00
1517	25	E D Harn (Miss)		125 00
1516	25	S R Thompson		375 00
1804	June 2	same		750 00
1907	2	M E Wilson		250 00
1908	2	E D Harn (Miss)		250 00
Total amount disbursed				\$2,500 00

SALARIES OF TEACHERS AT FAIRMONT.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
581	Dec. 15	J C Gilchrist		\$375 00
582	15	Caroline Cooper		125 00
583	15	M L Dickey		125 00
	1871.			
1511	March 25	Miss M L Dickey		125 00
1512	25	C Cooper		125 00
1513	25	J C Gilchrist		375 00
1975	July 8	same		750 00
2017	18	C D Reynolds	Miss M L Dickey	250 00
2018	18	same	Miss Carrie A Cooper	250 00
Total amount disbursed				\$2,500 00

AUDITOR'S REPORT.

SALARY OF TEACHERS AT WEST LIBERTY NORMAL SCHOOL.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
587	Dec. 15	A J Wayschaff.....		\$125 00
588	15	F H Crago.....		375 00
	1871.			
1509	March 25	A J Wayschaff.....		125 00
1540	25	F H Crago.....		375 00
2038	Aug. 11	A J Wayschaff.....		250 00
2099	11	George Adams.....	F H Crago	750 00
Total amount disbursed.....				\$2,000 00

CIVIL CONTINGENT FUND.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
2	Oct. 1	Stanton & Allison.....		50 00
195		31 Lewis W Bowyer.....		37 65
213	Nov. 31	Thomas P Adams.....		67 00
256		7 B B Dovener.....		8 90
272		7 John W Cracraft.....		25 00
393		25 A Burlew.....		125 55
438		30 Lewis W Bowyer.....		33 75
440		30 Orlando Stevenson.....		175 51
456		30 Henry Wehrle.....		3 60
617	Dec. 19	B B Dovener.....		9 00
634		21 Stanton & Allison.....		72 50
681		20 J M Pipes.....		4 80
704		31 Orlando Stevenson.....		83 33
709		31 Lewis W Bowyer.....		5 75
	1871.			
825	Jan. 18	Orlando Stevenson.....		3 60
859		20 William Brown.....		2 25
979		23 J W Cracraft.....		30 00
910		26 Stanton & Allison.....		37 50
975		31 Orlando Stevenson.....		83 33
1000	Feb. 2	S S Moore.....		24 10
1080		9 Orlando Stevenson.....		55 35
1204		21 Henry Keltz.....		18 00
1293		25 J W Cracraft.....		30 00
1336		28 Orlando Stevenson.....		83 33
1344		28 Jacob W Parsons.....		85 85
1358		28 Orlando Stevenson.....		22 55
1436	March 3	Orlando Stevenson.....		8 33
1445		3 J M Ewing Jr.....		5 00
1446		3 George H Lee.....		200 00
1447		3 James H Nash.....		200 00
1449		3 William P Rucker.....		100 00
1482		15 J W Cracraft.....		25 00
1523		31 J S Johnson.....		25 00
1547	April 6	H S Walker.....		10 00
1601		15 George H Kidd.....		12 95
1637		22 George W Tippet.....		4 50
1656		26 Thos Perkins.....		27 00
1672	May 1	A F Mathews.....		15 00
1680		2 A G Davis.....		5 50
1681		2 W G Norvell.....		4 75
1712		8 Henry S Brace.....		6 00
1725		12 John Lewis, col'd.....		21 00
1736		16 Geo H Kidd.....		26 88
1753		19 Edward Berkeley, col'd.....		6 00
1760		20 A G Davis.....		4 62
1771		23 H S Walker.....		4 00
1773		23 Lewis Baker & Co.....		10 00
1777		26 Thos Perkins.....		30 00
1796		31 Clem Bolln, col'd.....		9 00
1818	June 5	Julius Whiting.....		4 80
1819		5 A G Davis.....		4 20
1837		8 J M Bennett.....		30 00

CIVIL CONTINGENT FUND—Continued.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1844	June 9	Thos Perkins.....		\$16 00
1846	10	G W Atkinson.....		30 00
1884	20	Geo H Kidd.....		14 77
1899	23	R R Skoss.....		14 00
1900	22	H Wehrle.....		12 00
1917	28	Clem Bolin.....		11 00
1922	30	E L Bill.....	Andrew Jackson, col'd	8 50
1947	5	Baines & Ewing.....		4 75
1949	5	E A Bennett.....		25 00
1979	10	H S Brace.....		1 50
1993	12	Frew Hagans & Hall.....		71 35
2009	15	G L Cramer.....		41 50
2024	20	H Wehrle.....		7 80
2027	21	Patrick C Murphy.....		10 75
2052	31	John Bolling.....		83 33
2053	August 1	Charleston Gas Co.....		2 90
2074	3	Clem Bolin.....		3 75
2100	14	J C Hardwick.....		1 25
2207	15	Frew, Hagans & Hall.....		87 50
2110	15	John Shields.....		41 50
2165	Sept 1	Baines & Ewing.....		22 61
2168	4	H S Walker.....		7 80
2173	4	Charleston Gas Co.....		2 50
2174	4	Clem Bolin.....		7 50
2184	5	G W Atkinson.....		25 00
2188	6	Patrick Murphy.....		28 00
2193	6	Levi, Garcelon & Hale.....		7 25
2203	11	King, Stockton & Co.....		24 00
2226	21	Henry Wehrle.....		4 90
2243	28	Hon J J Jas obs.....		14 25
2247	30	Benj Dalley.....		8 45
		Total amount disbursed.....		\$2,623 1

6

CONTINGENT EXPENSES AUDITOR'S OFFICE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870			
4	Oct. 1	S S Moore.....		\$9 00
5	1	T Boggess.....		25 30
6	11	J W Cracraft.....		100 00
77	12	C D Reynolds.....	McNeal & Urban.....	100 00
177	25	John Frew.....		29 00
240	Nov. 5	J W Cracraft.....		19 48
339	17	P B Dobbins.....		7 60
337	18	G Ritter & Co.....		14 80
455	30	J H Lowry & Co.....		16 00
507	Dec. 5	J G Malcom.....	John H Rader.....	2 00
565	14	Wm H Hennegen.....		35 00
575	14	T Boggess.....		33 30
608	16	Lewis Edwards.....		10 00
616	17	T Boggess.....		5 80
636	24	J W Cracraft.....		18 93
707	31	Lewis Bowyer.....		4 75
	1871			
749	Jan. 9	J H Lowry & Co.....		13 50
750	6	S R Fansler.....		2 32
753	9	J W Cracraft.....		100 00
805	14	E C Stolle.....		5 00
853	20	Joseph Graves.....		83 15
858	20	J Portier.....		2 00
864	20	J W Cracraft.....		2 54
875	20	A Cave.....	Steamer Annie Laurie.....	31 80
908	25	Jno W Gill.....		40 00
968	31	L W Boyer.....		1 50

CONTINGENT EXPENSES AUDITOR'S OFFICE—Continued.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
986	Feb.	1 Boggs & Randolph.....		\$3 40
1002		2 S S Moore.....		31 25
1006		2 C S Stone.....		1 91
1173		18 Reuben Davison.....	J Shields.....	2 15
1266		24 J H Lowry & Co.....		3 50
1267		24 Thos B Butcher.....		5 00
1292		25 J W Cracraft.....		4 59
1321		27 John M Turner.....		6 75
1331		28 L W Boyer.....		9 75
1429	March	3 T Boggess.....		9 20
1448		5 Levi, Garcelon & Hale.....		40 00
1452		5 Alpheus Jenkins.....		4 00
1458		4 A Jenkins.....		10 00
1450		4 John Frew.....		10 50
1490		16 W H Gephart.....		1 20
1520		28 T C Whittaker.....		2 50
1530		31 J W Cracraft.....		52 94
1531	April	1 J Shields.....		2 65
1538		4 John Frew.....		57 46
1579		12 Geo L Bennett.....		1 95
1626		20 J T Smith.....	T Pritchard.....	1 48
1643		24 Geo L Bennett.....		4 55
1650		25 Moore & Stevenson.....		8 05
1659		28 J W Cracraft.....		75 00
1670	May	1 A Jenkins.....		3 00
1676		2 John Bolling.....		50 00
1684		2 H S Walker.....		65 00
1724		12 Boggs & Randolph.....		3 45
1782		29 W M Sharp.....	Steamer Annie Laurie.....	6 10
1792		30 John Bolling.....		100 00
1823	June	5 Geo L Bennett.....	Davenport & Quarrier.....	2 25
1824	1/2	30 John Bolling.....		91 78
1934	July	1 Baines & Ewing.....		58 20
1981		11 J Claypool.....	J H Cain.....	3 50
2003		14 C H Small.....		7 50
2044		27 E L Bill.....	J N Conley.....	79
2048		27 E A Bennett.....		1 45
2081	August	4 C H Small.....		2 00
2088		8 Levi, Garcelon & Hale.....		83 35
2134		22 G W Atkinson.....		30 00
2153		30 same.....		41 07
2161		31 John Bolling.....		83 33
2180	Sept	5 W B Windsor.....		1 55
2231		22 Adams Express Company.....		11 55
2240		27 G W Atkinson.....		92 17
Total amount disbursed.....				\$1,800 19

INSTITUTION OF THE DEAF, DUMB, AND BLIND.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
3	Oct	1 John Claypool.....	D W Fisher.....	\$1,500 00
615	Dec	17 G Lamb.....	same.....	1,000 00
	1871.			
1532	April	3 Hon W G Brown.....		3,000 00
1704	May	6 J Claypool.....	same.....	1,500 00
1828	June	7 same.....	same.....	2,000 00
2038	July	25 John J Jones.....	Wm G Brown.....	1,000 00
2245	Sept	30 John Claypole.....	D W Fisher.....	1,000 00
Total amount disbursed.....				\$11,000 00

CONTINGENT EXPENSES TREASURER'S OFFICE.

No.	Date.	In Whose Favor:	Assignee of.	Amount.
	1870.			
13	Oct	3 J W Cracraft.....		1 05
118		20 Arnold & Ruffner.....		3 00
491	Dec	3 J D Baines.....		2 00
	1871.			
1383	March	1 S S Moore.....		3 00
1551	April	7 J W Cracraft.....		4 59
1581		12 John S Burdett.....		10 10
1622		19 W T Burdett.....		3 50
1686	May	2 H S Walker.....		3 50
1737		16 J W Cracraft.....		31 00
2000	July	14 W T Burdett.....		2 65
2023		20 same.....		3 75
2035		24 same.....		1 00
2083	August	7 Walter Penn.....		15 00
2084		7 J S Burdett.....		3 00
2146		26 G W Atkinson.....		1 55
2190	Sept.	6 Levi, Garcelon & Hale.....		6 75
Total amount disbursed.....				\$95 24

CONTINGENT EXPENSES SECRETARY'S OFFICE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
176	Oct.	25 John Frew.....		54 95
306	Nov.	14 S S Moore.....		21 40
611	Dec.	17 A Jenkins.....		18 00
	1871.			
852	Jan.	21 Joseph Graves.....		5 00
944		2 J M Pipes.....	J M McWhorter.....	14 80
987	Feb.	1 Boggs & Raudolph.....		3 00
1005		2 S S Moore.....		20 95
1158		16 Gibbens, Atkinson & Co.....		6 50
1328		28 F J Power, Jr.....		21 00
1365		28 Frew, Hagans & Hall.....		15 00
1388	March	1 S S Moore.....		1 70
1391		1 George W Oakes.....		15 00
1412		2 J M Pipes.....	H C McWhorter.....	1 00
1457		2 George W Oakes.....		9 00
1461		7 J M Phelps.....		50 00
1477		13 Andrew Jackson.....		4 50
1477		14 Benjamin Wade.....		4 50
1534	April	7 H S Walker.....		62 50
1654		26 J M Phelps.....		250 00
2188	Sept.	6 Levi, Garcelon & Hale.....		2 20
Total amount disbursed.....				\$580 80

MILITARY CLAIMS AUDITED BY BOARD.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
21	Oct	4 J R McCutcheon.....	St Clair Neely.....	\$73 66
	1871.			
1300	Feb	2 Edwin Frey.....		300 00
1500	March	24 Gibbens, Atkinson & Moore.....	W Va Journal.....	7 50
2106	Aug	16 Frew, Hagans & Hall.....		7 50
Total amount disbursed.....				\$388 66

AUDITOR'S REPORT.

CONTINGENT EXPENSES OF COURTS.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
67	Oct	10 John Claypool.....	M W Ewing.....	6 00
87		14 Joseph Shields.....	Willis H Holyroid.....	6 00
94		17 Joh Claypool.....	Horace H Hatcher.....	24 00
182		26 Lewis E McWhorter.....	.....	8 00
342	Nov	17 P B Dobbins.....	L Wilson.....	6 00
374		21 T F Roane.....	Wm H Ross, &c.....	31 50
387		23 Thos Chapman.....	.....	6 00
519	Dec	7 Wm T Sarver.....	Franklin Roach.....	12 00
625		19 P B Dobbins.....	L Wilson.....	10 00
655		24 P B Dobbins.....	Jno C Green.....	11 00
660		24 C D Reynolds.....	Chas L Brown.....	12 00
686		29 P B Dobbins.....	Joseph N Oug.....	10 00
700		30 P B Dobbins.....	Mathew W Ewing.....	6 00
	1871			
757	Jan	10 Geo Hartzog.....	.....	3 75
794		12 C D Reynolds.....	H H Hatcher.....	21 00
810		16 John Armstrong.....	.....	3 00
811		16 A C Blair.....	.....	10 00
914		20 Henry S Walker, & Co.....	.....	238 00
931		27 A Norman.....	J M Betts.....	3 00
939		28 Gibbens, Atkinson &c.....	.....	238 00
949		28 John W Sentz.....	N B Pottier.....	16 00
1039	Feb	4 Sylvanus W Hall.....	.....	64 00
1069		8 P B Dobbins.....	Geo W Rummell.....	6 00
1151		15 Fillmore Hickman.....	.....	5 00
1416	March	2 Geo Reynolds.....	.....	66 00
1417		2 John Slack, Jr.....	.....	217 00
1418		2 John Frew.....	.....	20 00
1423		3 Sylvanus W Hall.....	.....	174 40
1497		22 C D Reynolds.....	Joshua S Wilkinson.....	8 25
1495	July	12 J W Heavner.....	B B Musgrave.....	7 60
2040		25 Gibbens, Atkinson & Moore.....	.....	225 00
2152	August 28	Geo Adams.....	S W Hall et als.....	427 71
			Total amount disbursed.....	\$1,902 31

SUMMONING WITNESSES, PRINTING NOTICES OF REGISTRATION.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870			
65	Oct	10 John Claypool.....	J W F Holt.....	\$99 30
185		26 Jacob Clammer.....	.....	2 80
216	Nov	3 John Claypool.....	S M Brannon.....	6 50
372		21 T F Roane.....	Wm T Kidd.....	6 75
422		26 James Cunningham.....	.....	9 80
506	Dec	6 J G Malcome.....	.....	10 00
514		6 O L Liller.....	.....	9 60
	1871			
952	Jan	28 J W Sentz.....	.....	23 45
1060	Feb	7 J L McLean.....	T D Prichard.....	10 80
1261		23 Andrew Bender.....	.....	8 60
1290		24 Geo Harman.....	J W Parsons.....	4 15
1781	May	27 W A Cracraft.....	Wm Roach.....	5 25
			Total amount disbursed.....	\$197 00

PURCHASE FIRE-PROOF SAFE FOR AUDITOR'S OFFICE.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1870			
76	Oct.	12 C D Reynolds.....	McNeal & Urban.....	\$400 00

EXPENSES CIVIL SUIT AND PAY OF STATE AGENTS.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
72	Oct. 11	A Norman.....		\$1 50
137		Wm L Mahan.....		52 50
346	Nov. 18	W F Thayer.....		10 00
551	Dec. 12	Michael J Brieling.....		30 40
590		A Cunningham.....		5 75
	1871			
751	Jan. 9	A B Caldwell.....		170 00
814		John Slack.....		63 85
1121	Feb. 13	P B Dobbins.....	J M McWhorter.....	37 50
1189		Henry Kelts.....		13 50
1308		H C McWhorter.....		25 75
1384	March 1	John Slack.....		10 50
Total amount disbursed				\$421 25

RELIEF OF E. C. FOX.—(Chapter 215, Acts 1871.)

No.	Date.	In Whose Favor.	Assignee of	Amount.
1485	March 16	R S Blair.....	E C Fox.....	\$31 80

REPAIRING AND FURNISHING WEST LIBERTY BRANCH NORMAL SCHOOL.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870			
99	Oct. 18	Geo W Johnson.....		\$140 00
100		D C McKinnley.....		275 00
101		Geo Roberts.....		123 50
408	Nov. 25	C D Reynolds.....	T J Campbell.....	124 50
	1871			
1366	Feb. 28	A D Williams.....		293 75
Total amount disbursed.....				\$958 75

PUBLIC PRINTING.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
178	Oct 25	John Frew.....		\$309 56
181		same.....		548 58
283	Nov 11	Gibbens, Atkinson & Co.....		25 00
284		Rook & Shinn.....		10 00
285		John McWilliams.....		18 00
286		Wm Sumner & Co.....	Maupin & Parsons.....	27 00
287		J S Jacobs.....		26 75
288		Levi Klausner.....		12 00
302		D Long.....		6 00
304		Geo W Tippet.....		15 00
333		Merrill & Quigley.....		30 00
349		Sigler & Morris.....		30 00
434		John W Hunter.....	C H Hodgson.....	22 50
467	Dec 1	E G G Patrick.....		21 50
478		Wisner & Price.....		25 00

PUBLIC PRINTING—Continued.

No	Date.	In Whose Favor.	Assignee of	Amount.
1870.				
566	Dec 13	Wm P Hubbard.....		\$380 00
593	15	State Journal Office.....		8 00
683	29	Charleston Herald.....		10 00
608	30	Gibbens, Atkinson & Co.....		34 00
1871				
719	Jan 2	Wm Harper.....		24 37
840	19	Gibbens, Atkinson & Co.....		8 00
911	27	Thos McCreery.....		20 00
1036	Feb 4	John Frew.....		2,347 99
1211	21	same.....		1,729 90
1228	21	same.....		1,637 50
1331	28	same.....		34 25
1419	March 2	Gibbens, Atkinson & Moore.....		4 00
1421	2	same.....		1 50
1478	13	Henry S Walker.....		3,013 40
1541	April 6	same.....		236 00
1561	7	same.....		29 00
1681	May 2	same.....		686 52
1691	4	same.....		5 50
1771	15	same.....		594 27
1731	15	same.....		506 89
1768	23	same.....		460 50
1789	30	Lewis Baker & Co.....		20 00
1810	une 2	H S Walker.....		1,205 67
1879	19	same.....		1,182 65
2078	August 4	same.....		2,006 40
2221	sept 11	same.....		808 40
2222	11	same.....		82 00
Total amount disbursed.....				\$18,201 58

REMOVING PUBLIC PROPERTY.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
1870.				
187	Oct 28	J D Baines.....		\$8 44
425	Nov 28	M Hill.....		20 00
467	Dec 1	Stephen Edwins.....		7 50
458	1	R D Jones.....		3 00
459	1	James A Green.....		4 50
460	1	Wm Brown.....		4 50
461	1	Nathan McClung.....		4 50
462	1	Peyton Langley.....		3 00
635	23	R Bush.....		2 25
636	23	Richard Williams.....		2 75
637	23	Herman Wells.....		2 75
638	23	Osborne Pate.....		2 75
639	23	R D Jones.....		1 50
640	23	Johnson Eskin.....		1 50
641	23	Caleb Smith.....		1 50
642	23	Anton Johnson.....		1 50
643	23	Fenton Hill.....		1 50
644	23	James Whitten.....		2 75
645	23	H Johnson.....		1 50
647	23	N C Brackett.....		1 00
648	23	Rich'd Saunders.....		75
649	23	Moses Staple.....		3 00
650	23	Andrew Anderson.....		3 75
651	23	Jesse Walker.....		3 00
652	23	Samuel Anderson.....		3 00
655	27	Andrew Jackson.....		4 50
673	28	John B Ferrell.....		6 40
674	28	John McMahon.....		8 00
675	28	Stephen Edwins.....		9 20
676	28	Nelson Jarrett.....		8 00
677	28	H Wiseman.....		4 00
708	28	Osborne Pate.....		1 50
711	28	Julius Whiting.....		1 00
714	28	Benj Wade.....		13 50
715	28	Andrew Jackson.....		6 00

REMOVING PUBLIC PROPERTY.—Continued.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
724	Jan	3 Wilson Harris.....		36 80
806		14 Andrew Jackson.....		11 25
836		18 B Wade.....		6 00
844		19 Isaac Allen.....		9 62
881		23 James M Ewing, Jr.....		2 70
912		26 R F Warren.....		9 62
1117	Feb	11 Frank Keys.....		5 00
1190		20 S A Heaton.....		6 00
1451	March	3 A Jenkins.....		50 00
1614	April	18 Clem Bolin, col'd.....		9 50
1623		19 A G Davis.....		12 75
1645		24 A G Davis.....		8 00
1669	May	1 A Jenkins.....		13 50
1675		2 Andrew Jackson.....		13 50
1679		2 A G Davis.....		5 25
1683		2 Thos Perkins.....		3 00
1688		2 Benjamin Wade, col'd.....		6 75
1703		2 Z Morgan.....		3 00
Total amount disbursed.....				\$154 89

RENT OF LINSLEY'S INSTITUTE.

No.	Date	In Whose Favor.	Assignee of	Amount.
	1870.			
209	Nov.	2 James Paull.....		\$350 00

RELIEF OF HARRIET SMITH. (Chapter 203, Acts 1871.)

No.	Date.	In Whose Favor.	Assignee of.	Amount.
	1871.			
1501	March 22	Harriet Smith.....		\$70 50

EXPENSES BOARD OF REGENTS STATE NORMAL SCHOOL.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1870.			
394	Nov.	25 R C Humphrey.....		\$2 50
682	Dec.	29 J T McClure.....		7 70
1956	July	5 E A Bennett.....		26 75
1957		5 J B Peyton.....		16 50
1961		5 W P Willey.....		43 00
1961		5 John Bassel.....		21 00
2031		24 John M Phelps.....		40 75
2031		25 J B Peyton.....		29 75
2047		27 E A Bennett.....		20 75
2071	August	2 W P Willey.....		15 00
2071		2 J S Burdett.....		40 00
2094		10 John Bassel.....		12 25
Total amount disbursed.....				\$275 96

AUDITOR'S REPORT.

DEFENSE OF SUIT AGAINST GOVERNOR BOREMAN.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
563	1871. Dec. 14	Benj Stanton.....		\$100 00
564	14	Geo H Lee.....		100 00
		Total amount disbursed.....		\$200 00

RELIEF OF R. S. BLAIR. (Chapter 174, Acts 1871.)

No.	Date.	In Whose Favor.	Assignee of	Amount.
1484	1871. March 16	R S Blair.....		\$31 80

FURNISHING AND APPARATUS FOR MARSHALL COLLEGE.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
631	1870. Dec. 21	S R Thompson.....		\$70 90

CONSTRUCTION OF WEST VIRGINIA HOSPITAL FOR THE INSANE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
730	1871. Jan. 5	Jno Claypool.....	R J McCandlish.....	\$5,000 00
900	24	J M Camden.....	same	5,000 00
1368	March 1	C D Reynolds.....	same	5,000 00
1453	3	John Claypool.....	same	5,000 00
1662	April 29	Jno Claypool.....	same	5,000 00
1663	29	same	same	5,000 00
1852	June 13	same	same	10,000 00
1895	22	C D Reynolds.....	same	3,327 00
1896	22	same	same	5,000 00
1897	22	same	same	1,672 79
2028	July 22	Jno Claypool.....	same	5,000 00
1232	August 22	C D Reynolds.....	same	5,000 00
2228	Sept. 22	same	same	5,000 00
		Total amount disbursed.....		\$65,000 00

HON. CHARLES J. FAULKNER.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
1528	1871. March 31	C J Faulkner.....		\$2,500 00

INSURING STATE NORMAL SCHOOL BUILDING.

No.	Date.	In Whose Favor.	Assignee of	Amount.
1044	1871. Feb.	6 John Bishop.....		\$112 50

SALARY OF VACCINE AGENT.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
1851	1871. June 13	A S Patrick.....		\$25 00

REFUNDING TAXES ERRONEOUSLY ASSESSED.

No.	Date.	In Whose Favor.	Assignee of	Amount.
972	1871. Jan. 31	J M Bennett		\$22 25

ENDOWMENT OF THE UNIVERSITY OF WEST VIRGINIA.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
1902	1871. June 23	C D Reynolds.....	Adam W Lorentz	\$10,000 00

EXPENSES OF LEGISLATURE, SESSION OF 1871.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
824	Jan. 18	Wm P Hubbard.....		\$66 00
860		Wm R McDonald.....		63 40
861		John H Hovermale.....		79 60
862		Charles Horner.....		61 90
863		C E Stubbs.....		88 20
874		Charles P Fisher		12 00
877		B F Ballard.....		43 20
878		F W Heiskell.....		76 80
888		Mitchell Cook.....		18 00
889		John R Brown.....		40 80
890		Samuel Gold.....		87 60
891		Charles F Scott.....		37 00
892		James Cather.....		42 00
893		Robert G Barr		69 00
896		N S Clark.....		220 00
898		W D Rollyson.....		56 20
899		E G Cracraft.....		69 00
901		J H Griffin.....		61 60
907		A Pritchard.....		57 60
909		Wm T Burdett.....		90 00
911		George Cozad.....		60 00
913		George Harman.....		74 20
917		Alpheus Jenkins		27 00

EXPENSES OF LEGISLATURE, SESSION OF 1871.—Continued.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871			
918	Jan. 27	James Scott.....		\$17 00
924	27	Benjamin McGinnis.....		36 80
934	27	E W Wilson.....		89 20
936	27	F S Clark.....		6 00
937	28	Ballard P Cook.....		36 00
938	28	A G Davis.....		4 80
941	28	L A Martin.....		30 00
942	28	F D Hickman.....		48 00
943	28	E A Cunningham.....		48 00
945	28	Sylvester Upton.....		18 60
946	28	Charles S Lewis.....		75 60
947	28	J P Jones.....		57 20
956	30	Spicer Patrick.....		42 00
957	30	F R Hassler.....		23 00
958	30	James Morrow, Jr.....		54 00
960	30	P B Duffy.....		48 00
966	31	J W Cracraft.....		560 00
980	31	David Simmons.....		10 00
981	31	Daniel Donehoo.....		79 60
990	Feb. 1	Lewis Baker.....		69 60
991	1	J B Peyton.....		66 00
992	1	Joseph Wheat.....		345 00
993	1	A G Davis.....		18 00
1004	2	Ellwood W Shallockross.....		26 00
1007	2	E G Cracraft.....		50 00
1008	2	Byron Love.....		49 20
1010	2	F R Hassler.....		48 00
1011	2	Mitchell Cook.....		51 00
1016	3	John Brannon.....		68 20
1017	3	T G Smith.....		189 45
1019	3	Geo Cozad.....		48 00
1020	3	Okey Johnson.....		82 80
1021	3	C W Moore.....		60 00
1022	3	James M Jackson.....		82 00
1023	3	W C Keever.....		37 40
1024	3	J L Nelson.....		64 00
1028	3	A B Clark.....		51 40
1033	4	Thos J West.....		47 60
1034	4	E M Estill.....		38 00
1035	4	Webster Beach.....		38 00
1037	4	Wm B Crane.....		57 60
1040	4	A G Davis.....		9 45
1041	4	P B Duffy.....		30 00
1043	6	E F Moore.....		52 50
1046	6	H R Howard.....		84 00
1048	6	John McCraw.....		83 00
1050	6	F D Hickman.....		36 00
1051	7	F D Simmons.....		21 00
1054	7	A G Davis.....		21 00
1056	7	R S Carr & Co.....		66 00
1067	7	J L Nelson.....		32 00
1068	7	E G Cracraft.....		50 00
1069	7	J M Bennett.....		68 20
1062	7	A Smith.....		40 60
1064	8	Thos G Smith.....		82 95
1067	8	J W Horner.....		100 00
1072	8	W T Burdett.....		140 90
1073	8	A Pritchard.....		66 00
1075	8	W R McDonald.....		69 00
1076	9	Ballard P Cook.....		36 00
1077	9	Mitchell Cook.....		21 00
1078	9	Geo Cozad.....		36 00
1079	9	P B Duffy.....		30 00
1081	9	Geo W Engle.....		60 00
1083	9	W C Keever.....		72 00
1084	9	C M Bishop.....		54 80
1085	9	E W Shallockross.....		22 00
1086	9	Sylvester Upton.....		72 00
1087	9	F J Harrison & Co.....		50 10
1088	Feb 9	Thos B Kline.....		93 40
1088	10	R A Flanagan.....		11 20
1094	10	S S Moore.....		92 45
1095	10	Samuel Gold.....		75 00
1096	10	C F Scott.....		76 00
1098	10	S S Moore.....		93 40
1099	10	King & Simpson.....		17310

EXPENSES OF LEGISLATURE—SESSION OF 1871.—Continued.

No.	Date.	In Whose Favor.	Assignee of	Amount.
1100	1871.			
eb	10	B F Ballard.....		\$81 00
1102	11	Wm I Boreman.....		41 40
1118	13	Reuben Davison.....		51 00
1122	13	F D Hickman.....		28 00
1129	13	Lewis Baker.....		140 00
1127	13	J H Stebely.....		88 60
1132	14	Spicer Patrick.....		45 00
1133	14	A G Davis.....		21 00
1136	14	James Scott.....		36 00
1137	14	Geo Cozad.....		30 00
1138	14	F W Meadows.....		50 00
1139	14	P B Duffey.....		30 00
1143	15	Chas S Lewis.....		60 00
1144	15	John W Keys.....		65 40
1146	15	John Garrett.....		11 00
1149	15	E F Moore.....		22 50
1152	16	A D Williams.....	Wm I Boreman.....	93 00
1153	16	Wm T Sarver.....		50 00
1164	16	J H Hovermale.....		90 00
1455	16	E W Shallcross.....		14 00
1157	16	E W Shallcross.....		15 50
1159	16	W H Webster.....		109 40
1164	19	Wm C Carper.....		188 60
1161	16	Chas F Scott.....		60 00
1165	16	C B Webb.....		94 00
1165	17	Ballard B Cook.....		24 00
1166	17	E G Cracraft.....		60 00
1167	17	A W Smith.....		206 00
1169	18	E Willis Wilson.....		45 00
1172	13	F D Hickman.....		20 00
1176	18	Geo Harman.....		135 00
1177	20	P B Duffy.....		36 00
1178	20	John B Lough.....		56 50
1179	20	Wm Lynch.....		45 80
1180	20	Wm T Burdett.....		120 00
1182	20	A G Tibbitts.....		140 00
1183	20	E G Cracraft.....		65 00
1184	20	John Garrett.....		135 00
1187	20	Byron Love.....		135 00
1191	21	Geo Cozad.....		42 00
1192	21	John P Jones.....		135 00
1193	21	J Bernard Peyton.....		80 00
1194	21	Wm C Kever.....		65 00
1195	21	Valentine Langfit.....		179 20
1196	21	Francis W Heiskell.....		135 00
1197	21	Charles Horner.....		135 00
1198	21	J H Hovermale.....		45 00
1199	21	Isaac H Griffin.....		135 00
1200	21	Charles S Lewis.....		75 00
1201	21	Reuben Davison.....		135 00
1202	21	R A Flanagan.....		135 00
1205	21	Henry Brannon.....		185 20
1206	21	John Faris.....		207 20
1210	21	A G Davis.....		21 00
1211	21	John W Keys.....		135 00
1212	21	Daniel Donahoo.....		135 00
1214	21	A B Clark.....		135 00
1215	21	C M Bishop.....		135 00
1218	21	L A Martin.....		105 00
1221	21	P W Simpson.....		5 00
1221	22	George Koonce.....		223 40
1223	22	J P Carper.....		6 00
1224	22	F R Hassler.....		87 00
1229	22	Alpheus Pritchard.....		69 00
1230	22	C E Stubbs.....		135 00
1231	22	Anthony Smith.....		135 00
1232	22	Wm Shannon.....		159 80
1233	22	Lewis J Newman.....		201 60
1234	22	F W Meadows.....		90 00
1235	22	W D Rollyon.....		135 00
1236	22	W R McDonald.....		66 00
1237	22	Benj McGinnis.....		135 00
1238	22	John McCraw.....		72 00
1239	22	J W Horner.....		28 80
1240	22	Geo C Sturgiss.....		192 80

EXPENSES LEGISLATURE—SESSION 1871—Continued.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871			
1241	Feb	22 H P Brown.....		\$157 40
1242		22 M C Nadenbousch		221 20
1243		22 William Lynch.....		135 00
1244		22 J H Stehley.....		135 00
1245		22 David Simmons.....		69 00
1246		22 James Morrow, Jr.....		135 00
1247		22 John Boggs.....		214 60
1248		22 Sylvester Upton.....		63 00
1249		22 Samuel Sheppard.....		169 80
1250		22 Thos J West.....		135 00
1251		22 James L Nelson		69 00
1252		22 E Willis Wilson.....		90 00
1253		22 James Cathor.....		135 00
1254		22 O H P Washburn.....		185 20
1256		23 E W Shallcross.....		35 00
1257		23 George Koonce.....		214 00
1258		23 John B Lough.....		135 00
1259		23 Arnold & Ruffners.....		19 40
1262		24 J L McLean.....		141 00
1264		24 E W Shallcross.....		69 00
1265		24 Thomas D Campbell.....		181 50
1273		24 L Chenoweth.....		194 00
1274		24 C B Webb.....		168 80
1276		24 James M Jackson.....		81 00
1277		24 J Bernard Peyton.....		59 20
1278		24 B L Stephenson.....		148 00
1282		24 P B Duffy.....		110 20
1283		24 George Cozad.....		104 20
1288		24 A G Tibbetts.....		65 00
1289		24 H R Howard.....		108 00
1294		25 Levi, Garcelon & Hale.....		394 65
1297		25 E M Estill.....		74 50
1298		25 H G Davis.....		198 80
1299		25 William Price.....		195 60
1300		25 Lewis Baker.....		85 00
1301		25 Levi, Garcelon & Hale.....		368 72
1302		25 F D Hickman.....		28 00
1303		25 Wm B Crane.....		135 00
1306		25 Levi, Garcelon & Hale.....		17 25
1307		25 A G Davis.....		27 00
1315		27 Wm B Ice.....		190 00
1316		27 Samuel Gold.....		60 00
1317		27 Mitchell Cook.....		63 00
1318		27 John R Brown.....		135 00
1319		27 Spencer Dayton.....		187 80
1323		27 Albert W Knotts.....		328 00
1324		27 Lewis Applegate.....		209 00
1325		27 J D Moore.....	Wm A Alexander.....	141 00
1326		27 Ballard P Cook.....		18 20
1327		27 J D Baines.....		31 10
1329		28 Thomas B Kline.....		63 00
1330		28 E A Cunningham.....		63 00
1332		28 J S & R Skees.....		132 00
1334		28 F D Hickman.....		27 25
1335		28 W H Webster.....		20 00
1339		28 Spicer Patrick.....		42 00
1340		28 E F Moore.....		48 00
1341		28 N S Clark.....		37 50
1348		28 N S Clark.....		225 00
1349		28 James Scott.....		32 60
1350		28 E W S Moore.....		99 00
1351		28 Levi, Garcelon & Hale.....		604 00
1352		28 Ballard P Cook.....		143 72
1355		28 Robert G Barr.....		39 09
1359		28 Geo C Sturgiss.....		135 00
1361		28 D W Beach.....		69 50
1367	March	1 Wm I Boreman.....		74 50
1371		1 A R Humphries.....		42 00
1372		1 J W Horner.....		157 80
1373		1 J W Horner.....		125 00
1374		1 F D Hickman.....		61 15
1375		1 E A Cunningham.....		40 00
1378		1 E Frey.....		73 50
1380		1 S S Moore.....		24 00
1389		1 E F Moore.....		248 42
1390		1 James Hervey.....		69 60
				207 60

EXPENSES LEGISLATURE—SESSION 1871—Continued.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1392	April	1 A Jenkins.....		\$57 80
1394		1 Okey Johnson.....		80 00
1393		2 Geo W Engle.....		52 50
1395		2 W A Kelly.....		24 00
1397		2 John Frew.....		894 00
1393		2 J S Quarrier.....		24 00
1398		2 S S Moore.....		151 05
1399		2 W K Holmes.....		21 00
1401		2 Benj F Wyatt.....		135 00
1402		2 J L Caldwell.....		25 00
1403		2 John Frew.....		1,672 10
1404		2 James H Ferguson.....		155 80
1408		2 Alston G Dayton.....		165 30
1428		3 C P Snyder.....		24 00
1450		3 Henry Brannon.....		125 90
1462		6 W T Burdett.....		200 00
1463		6 A G Davis.....		167 45
1473		10 S S Moore.....		12 25
1671	May	4 R R Skees.....		2 00
1689		3 Moore & Stevenson.....		10 75
Total amount disbursed.....				\$26,913 46

GAS AND COAL FOR CAPITOL BUILDING.

No.	Date.	In Whose favor.	Assignee of	Amount.
	1871.			
1012	Feb.	2 Parsons, Appleton & Co		\$35 00
1027		3 Simon Terry		161 00
1113		11 Simon Terry		10 00
1597	April	15 S Solomon.....		250 00
1973	July	8 Charleston Gas Co.....		3 80
Total amount disbursed				\$449 80

PURCHASE OF FLAG CASE. (Chapter 5, Acts 1870.)

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871			
1073	Feb.	3 Levi, Garcelon & Hale.....		\$50 00

RELIEF OF GOODWYN LYKINS. (Chapter 46, Acts 1871.)

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1865	June 15	Morgan Garrett	Goodwyn Lykins.....	\$100 00

AUDITOR'S REPORT.

9

PREPARATION AND PUBLICATION OF CODE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
828	Jan. 1 st	James H Ferguson.....	.....	\$1,000 00
1406	March 2	James H Ferguson.....	.....	1,000 00
1450	March 3	W P Hubbard.....	.....	170 00
Total amount disbursed.....				\$2,170 00

PAY OF EXECUTIVE COMMITTEE, STATE NORMAL SCHOOL.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871			
1406	March 2	James H Ferguson.....	James H Poage.....	\$300 00

INSURING STATE LIBRARY.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1410	March 2	West Va. Ins. Co.....	.....	\$50 00
4411	March 2	National Ins. Co. Wheeling.....	.....	50 00
1475	March 13	Fire and Marine Ins., Co. Wheeling.....	.....	25 00
1174	March 13	German Fire Ins. Co. Wheeling.....	.....	25 00
Total amount disbursed.....				\$150 00

FURNISHING CAPITOL BUILDING.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871			
1467	March 8	W Louis Peters.....	.....	\$59 50
1602	April 15	Geo H Kidd .....	.....	3 75
1651	April 25	Moore & Stevenson.....	.....	12 54
1655	April 26	G Mendal & Co.....	.....	518 98
1840	May 15	Levi, Garcelon & Hale.....	.....	271 42
1966	July 6	G Ritter & Co.....	.....	7 50
Total amount disbursed.....				\$853 69

RELIEF OF ALLEN McCLUNG. (Chapters 96 Acts of 1871.)

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871			
1637	April 20	J A Hamilton.....	Allen McClung.....	\$200 00

RELIEF OF Z. SHIELDS. (Chapter 105, Acts 1871.)

No.	Date.	In Whose Favor.	Assignee of.	Amount.
1287	1871 Feb. 24	R Davission.....	Z Shields.....	\$37 50

RELIEF OF J. B. MORRISON. (Chapter 153, Act 1871.)

No.	Date.	In Whose Favor.	Assignee of.	Amount.
1646	1871 April 25	David Goff.....	J B Morrison.....	\$150 00

REMOVAL OF LUNATIC TO TENNESSEE. (Chapter 42, Act 1871.)

No.	Date.	In Whose Favor.	Assignee of	Amount.
1759	1871 May 20	A W Woodford.....		\$325 00

SALARY OF CLERK OF GENERAL SUPERINTENDENT OF FREE SCHOOLS.

No.	Date.	In Whose Favor.	Assignee of	Amount.
1562	1871 April 8	J B Peyton.....		\$83 34
1718	May 10	same		83 33
1755	19	same		166 67
1853	June 13	Jno Claypool.....	J B Peyton.....	50 00
1919	28	J B Peyton.....		166 66
2051	July 29	J B Peyton.....		150 00
Total amount disbursed.....				\$700 00

REFUNDING OVER-PAID TAXES.

No.	Date.	In Whose Favor.	Assignee of.	Amount.
1694	1871 April 19	Chandler & Stone.....		\$11 92
1804	June 2	E L Bill.....	J H Trout.....	447 00
1835	7	same	T F Roane	5 00
1969	July 7	same	J H Trout.....	201 42
2104	August 14	John F Smith		368 29
2185	Sept. 5	E A Dennett.....		1 50
2205	11	E L Bill.....	Charles McDoddrell.....	276 47
Total amount disbursed.....				\$1,311 70

EXPENSES BOARD OF REGENTS, WEST VIRGINIA UNIVERSITY.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1587	April 10	J Claypool	T H Logan.....	\$76 10
1901	June 23	C D Reynolds	Adam W Lorentz.....	173 90
			Total amount disbursed	\$250 00

SALARIES OF TEACHERS AND CURRENT EXPENSES W. VA. UNIVERSITY.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1612	April 18	C D Reynolds	James Evans.....	\$1,250 00
1903	June 23	same	Adam W Lorentz	1,250 00
			Total amount disbursed.....	\$2,500 00

TRANSPORTATION OF PATIENTS TO INSANE HOSPITAL.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1594	April 14	E L Bill.....	T H Means.....	\$79 95
1664	29	John Claypool.....	R J McCandlish.....	500 00
1772	May 23	same	same	500 00
			Total amount disbursed	\$1,079 95

PUBLICATION OF NOTICES AND OTHER EXPENSES OF ELECTION.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1546	April 6	H S Walker.....		\$124 25
1587	14	R Burke & Co		7 50
1634	22	B F Harden		7 50
1635	22	James W Woffindin.....		7 50
1636	22	Frysinger & Walters		8 00
1647	23	Heaton & McGlothlin		7 50
1648	23	J R Grove.....		7 50
1673	May 1	John H Zittle		7 50
1698	4	H N & W W B Gallagher.....		7 50
1699	4	C H Hodgson.....		7 50
1724	11	Richard Patrick.....		7 50
1735	16	Sigler & Morris.....		7 50
1766	23	H M Scott.....		7 50
1767	23	F R Elmslie.....		8 00
1770	23	H S Walker.....		7 50
1811	June 2	Major W P Cooper		10 00
1825	6	H R Howard.....		7 50
1849	13	David Goshorn.....		7 50
1867	15	Shaffer & Logan		7 50
1954	July 5	Maupin & Gordon		7 50
1955	7	Frow, Hagans & Hall		4 25
1977	10	Alfred Glass.....		7 50
2026	21	J B Hardwick.....		7 00
2218	Sept. 18	Henry S Walker.....		84 00
			Total amount disbursed	\$373 00

CONSTRUCTION OF WALL AROUND PENITENTIARY.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871			
1599	April 10	E A Hildreth.....		\$13,500 06
1570	10	same		1,794 26
1806	June 2	Robert Simpson.....		653 40
1856	18	T P Shallcross.....		1,178 56
1858	13	R Simpson.....		2,320 00
1992	July 12	T P Shallcross.....		1,063 27
2005	14	Robert Simpson.....		7,628 01
2006	August 11	Robert Simpson.....		2,000 00
2219	Sept 18	same		5,000 00
Total amount disbursed.....				\$35,127 50

CURRENT EXPENSES OF HOSPITAL FOR INSANE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1678	May 2	C D Reynolds	R J McCandlish.....	\$3,000 00
1769	23	same	same	4,000 00
1894	June 21	John Claypool.....	same	4,000 00
2037	July 25	C D Reynolds	same	5,000 00
2148	Aug 28	same	same	5,000 00
2233	Sept 25	same	same	4,000 00
Total amount disbursed.....				\$25,000 00

CONSTRUCTION OF BUILDINGS FOR DEAF, DUMB AND BLIND.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1706	May 6	J Claypool	D W Fisher.....	\$1,000 00
1827	June 7	same	same	3,000 00
1982	July 11	same	same	2,000 00
2170	Sept 4	same	same	3,000 00
Total amount disbursed.....				\$9,000 00

FURNITURE FOR DEAF, DUMB AND BLIND INSTITUTE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1706	May 6	John Claypool.....	D W Fisher.....	\$500 00
1983	July 11	same	same	500 00
2171	Sept 4	same	same	500 00
Total amount disbursed.....				\$1,500 00

AUDITOR'S REPORT.

RELIEF OF JACOB PHARES. (Chapter 154 Acts 1871.)

No.	Date.	In Whose Favor.	Assignee of	Amount.
1682	1871. May	2 David Goff.....	Jacob Phares.....	\$150 00

RELIEF OF CLAYBURN PIERSON. (Chapter 100 Acts 1871.)

No.	Date.	In Whose Favor.	Assignee of	Amount.
1687	1871. May	2 Clayburn Pierson.....		\$350 00

PRELIMINARY SURVEY OF RAILROADS.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
1732	May	16 J Shields		\$277 45
1733		16 same		7 91
1734		16 A H Campbell.....		500 00
1741		16 Wm Baird.....		100 00
1742		17 David Goshorn.....		31 15
1743		17 W F & J H Goshorn		15 42
1749		18 W G Norvell.....		87 90
1750		18 John Fulks.....		36 50
1787		29 W G Norvell.....		82 40
1816	June	5 J J Burnes.....		16 65
1829		7 Baines & Ewing.....		53 65
1830		7 Laidley & Blackmore.....		165 35
1838		8 Wm Brooks.....		89 00
1860		14 J N Chamberlain.....		15 90
1861		14 A H Campbell.....		400 03
1891		21 John C Ruby		107 28
1936	July	3 Frank Dickinson (col'd)		26 66
2041		27 W F & J H Goshorn.....		3 70
2062	August	1 Mrs Ann C Baird.....	Wm Baird.....	100 00
2068		2 A H Campbell.....		600 00
2086		8 John C Ruby.....		105 10
2095		11 Baines & Ewing.....		5 65
2183	Sept.	5 W B Windsor.....		29 36
2207		12 A H Campbell.....		1,000 00
2223		18 H S Walker		8 00
Total amount disbursed.....				\$3,963 03

PRINTING THE CODE.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			
2108	August 15	Frew, Hagans & Hall.....		\$5,000 00
2109	15	same		5,000 00
Total amount disbursed.....				\$10,000 00

PAY OF COMMISSIONERS TO ASSESS AND VALUE RAILROAD PROPERTY.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871.			- -
1726	May 13	Col B W Byrne.....		\$90 35
1806	June 2	Col D D Johnson.....		21 80
1850	June 13	Charles Williams.....		69 05
Total amount disbursed.....				\$181 20

SALARY OF THE PRIVATE SECRETARY OF THE GOVERNOR.

No.	Date.	In Whose Favor.	Assignee of	Amount.
	1871			
1883	June 20	Geo H Kidd.....		\$262 50
2050	July 29	Benj Dally.....		75 00
2117	August 19	same.....		75 00
2246	Sept 30	same.....		75 00
Total amount disbursed.....				\$487 50

APPENDIX B.

SHOWING
VALUE OF PROPERTY
AND
AMOUNT OF TAXATION,
BY
COUNTIES.

APPENDIX B.

A tabular statement by counties, showing the number, kind, and assessed value thereof, of all Real and Personal Property listed for taxation, with the amount and description of taxes assessed thereon for the years 1870 and 1871, with a complete comparison of the various items for said years.

Counties arranged in alphabetical order.

At the end of the table will be found a summary of aggregate amounts.

AUDITOR'S REPORT.

BARBOUR COUNTY.

PERSONAL PROPERTY.	Number 1870	Number 1871	Number Increase	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value, 2,872	3,049	177		\$150,108 00	\$159,573 00	\$9,465 00		\$200 22	\$319 15	\$18 93	
2 The number of wheeled Vehicles, and value, not included in stock of merchants, &c. 374	408	34		11,130 00	11,425 00	295 00		22 26	22 85	59	
3 The number of Cattle, and their value. 9,607	11,225	1618		293,770 00	324,628 00	30,858 00		407 54	469 26	61 71	
4 The number of Sheep and their value. 9,776	8,444		1332	11,005 00	8,986 00		2,019 00	22 01	17 97		\$4 04
5 The number of Hogs, and their value. 837	1,192	255		3,478 00	3,518 00	42 00		6 95	7 04	9	
6 The number of Watches and Clocks, and value, not in stock of merchants, &c. 776	935	159		4,907 00	4,641 00		266 00	9 81	9 28		43
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c. 13	10		3	1,935 00	1,435 00		500 00	3 87	2 87		1 00
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c. 245				245 00	210 00		35 00	49	42		7
9 The value of Household and Kitchen Furniture, &c. 42,334				42,334 00	47,091 00	4,757 00		84 67	94 18	9 51	
10 The value of Property and capital (not including real estate and articles except, &c.) employed, &c. 118,944				118,944 00	47,065 00		71,889 00	237 80	94 11		143 78
11 The amount of money, bonds, and evidences of debt under control of receiver, &c. 8,500				8,500 00			8,500 00	17 00			17 00
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads 90				90 00			90 00	18			18
13 The amount of average value of personal property required to be listed by merchants 36,800				36,800 00	25,700 00		11,100 00	73 60	51 40		22 20
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c. 18,415				18,415 00	1,680 00		6,735 00	36 83	3 36		33 47
15 The value of farming and gardening utensils, &c., not exempt from taxation 10,484				10,484 00	11,272 00	788 00		20 96	22 54	1 58	
16 The value of Toll Bridges and Ferries.											
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State											
18 The value of all credits and investments and all monies, whether due or not, in or out of State, after deducting debts											
19 Total value of personal property under different heads.				\$621,143 00	\$681,955 00	\$60,812 00		\$1,242 28	200 49	209 49	
20 The amount of Special Tax assessed on merchants for State purposes.									\$1,323 91	81 63	
21 The amount of License tax assessed.									8 74	8 74	156 33
22 The total tax for State purposes on the above									\$1,308 61	\$1,332 65	65 96

BARBOUR COUNTY—Continued.

PERSONAL PROPERTY.										1870.	1871.	Increase.	Decrease.	
TAX FOR FREE SCHOOLS.										Amt Tax.	Amt Tax.			
23	The amount of Special Tax assessed on merchants for school purposes.....											\$4 39	\$4 39	
24	{ White male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 1,860; 1871, 1,891. Total '71, 2,088.										\$1,891 00	2,088 00	197 00	
25	{ Colored male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 41; 1871, 44 }										621 15	661 95	40 80	
26	The amount tax on all personal property, at 10 cents on each \$100 value.....											33		
27	TAX FOR HOSPITAL.													
28	The total tax for construction of Hospital being 5 cents on each \$100 valuation.....										319 06	0 98	29 32	
29	Total tax for State, Free School and Hospital on all subjects above mentioned.....										4,221 42	4,417 97	196 55	
REAL ESTATE.														
1	Number		Increase		1870.		1871.		Increase.		Decrease.			
2	1870.		No. Acres		No. Acres		No. Acres							
3	225,555		221 067		4,488									
4	Land.		Value of Buildings.....											
5	Town Lots.		Average value per acre, 1871, \$5.55.....											
6	Land and Lots—aggregate value.....		Value of Buildings.....											
7	Land and Lots—aggregate value.....		Value of Lots.....											
8	State tax, 20 cents on each \$100 value.....		1870.		1871.									
9	School tax, 10 cents on each \$100 value.....		1870.		1871.									
10	Hospital tax, 5 cents on each \$100 value.....		1870.		1871.									
11	Total amount tax assessed on all Land, Town Lots and buildings.....		1870.		1871.									
12	Total amount tax assessed on real and personal property in this county for the years 1870 and 1871 compared.....		1870.		1871.									
13	Total from all sources for State purposes, 1870, \$4,143.79; 1871, \$4,065.56. Total for School, 1870, \$3,884.74; 1871, \$4,116.79. Total for Hospital, 1870, \$906.94; 1871, \$1,011.70. Increase, \$88.24. Decrease, \$231 06.		1870.		1871.									

AUDITOR'S REPORT.

BERKELEY COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax.	1871 Am't Tax.	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value.	3910	4156	246	\$252,711 00	\$255,405 00	\$2,694 00		\$506 42	\$510 81		\$5 39
2 The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	1759	1691	68	146,303 00	58,625 00		\$86,678 00	290 60	117 22		173 38
3 The number of Cattle, and their value.	6316	6269	53	113,913 00	117,855 00	3,942 00		227 82	235 70	7 88	
4 The number of Sheep, and their value.	8391	7696	895	20,097 00	18,197 00		1,900 00	40 10	36 38		3 81
5 The number of Hogs, and their value.	2139	3836	1717	19,243 00	21,705 00	4,462 00		38 49	47 40	8 91	
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.	1578	1555	23	22,816 00	21,382 00		1,434 00	45 63	42 76		2 87
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	98	1091	11 1/2	15,607 00	16,815 00	1,118 00		31 39	33 63	2 24	
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.				4,096 00	4,069 00		27 00	8 19	8 14		05
9 The value of Household and Kitchen Furniture, &c.				207,187 00	206,065 00		1,122 00	414 37	412 11		2 26
10 The value of Property and capital (not including real estate and articles exempt, &c.) employed, &c.				257,695 00	896,885 90	639,190 00		515 40	1,773 77	1,258 37	
11 The amount money, bonds, and evidences of debt under control of receiver, &c.				43,761 00	129,677 00	85,916 00		91 54	259 34	167 80	
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.				2,500 00	95,700 00	93,200 00		5 00	191 40	186 40	
13 The amount of average value of personal property required to be listed by merchants.				111,055 00	26,790 00		81,265 00	222 11	53 58		168 53
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.				7,893 00	11,357 00	3,462 00		15 79	22 71	6 92	
15 The value of farming and gardening utensils, &c., not exempt from taxation.				69,799 00	50,622 00		87 00	119 42	119 20		19
16 The value of Toll Bridges and Ferries.				1,015 00	1,300 00	285 00		2 03	2 60	57	
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.				73,630 00	128,260 00	54,630 00		147 32	256 52	109 20	
18 The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.				261,893 00	236,514 00		25,379 00	593 78	473 03		50 75
19 Total value of Personal property under different heads.				1,622,246 00	2,208,223 00	575,977 00		3,244 49	4596 33	1,351 84	
20 The amount of special tax assessed on merchants for State purposes.									5 92	5 92	
21 The amount of License Tax assessed.								3,527 08	3,792 10	265 02	
22 The Total Tax for State purposes on the above.								6,771 57	8,394 35	1,622 78	

BOONE COUNTY

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Increase Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Amt Tax	1871 Amt Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses, and Jennets, and their value,.....	592	692	100	\$38,128 00	45,324 00	\$7,096 00		\$76 26	\$90 45	\$14 19	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.,.....	111	134	23	3,238 00	4,137 00	899 00		6 48	8 27	1 79	
3	The number of Cattle, and their value,.....	3,033	3,083	50	51,082 00	56,298 00	4,616 00		103 86	112 60	9 74	
4	The number of Sheep, and their value,.....	3,383	3,326	363	8,315 00	6,065 00	490 00		11 03	12 01	94	
5	The number of Hogs, and their value,.....	1,551	707	1,244	5,355 00	6,501 00	566 00		11 87	13 00	1 13	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.,.....	279	350	80	2,223 00	2,817 00	624 00		4 45	5 60	1 24	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.,.....		27	27		338 00	338 00			68	68	
8	The value of all Gold and Silver plate and Jewellery, not in stock of merchants, &c.,.....					140 00	115 00			28	23	
9	The value of Household and Kitchen Furniture, &c.,.....				25 00	30,618 00	4,227 05		70 78	70 24	8 45	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.,.....				25 00	11,849 00	11,824 00		05	23 70	23 65	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.,.....											
12	The actual value of the capital and surplus or contingent funds of companies other than railroads,.....											
13	The amount of average value of personal property required to be listed by merchants,.....				9,500 00	66,386 00	56,886 00		19 00	132 77	113 77	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.,.....				78,000 00			78,000 00	156 00			156 00
15	The value of farming and gardening utensils, &c., not exempt from taxation,.....				9,516 00	13,737 00	4,221 00		19 03	27 47	8 44	
16	The value of Toll Bridges and Ferries,.....											
17	The value of all personal property not exempt, including stock in Bank of Insurance Company doing business in the State,.....											
18	The value of all credits and investments and all moneys, whether due or not, in or out of State, after deducting debts,.....				16,762 00	21,320 00	4,758 00		33 52	43 04	37 32	
19	The total value of personal property under different heads,.....				\$255,910 00	\$271,600 00	\$15,690 00		511 88	549 20	4 17	
20	The amount of special tax assessed on merchants for State purposes,.....											
21	The amount of license tax assessed,.....											
22	The Total Tax for State purposes on the above,.....								511 88	553 37	41 49	

PERSONAL PROPERTY.		Increase.		Decrease.	
		1870.	1871.		
		Am't Tax	Am't Tax		
TAX FOR FREE SCHOOLS.					
The amount of Special Tax assessed on merchants for school purposes.....					
23	White male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 819; 1871, 897.....	\$845 00	\$2 08	\$2 08	\$2 08
24	Colored male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 26; 1871, 30.....	255 94	927 00	927 00	82 00
25	The amount tax on all personal property, at 10 cents on each \$1.00 value.....		274 00	274 00	18 66
TAX FOR HOSPITAL.					
The total tax for construction of Hospital being 5 cents on each: \$100 valuation.....					
26	Total tax for State, Free School and Hospital on all subjects above mentioned.....	1,740 79	137 30	137 30	9 33
			4,894 35		153 56
REAL ESTATE.					
		Number 1870.	Number 1871.	Increase No. Acres	Decrease.
1	Number of Acres.....	361,896	350,245	11,651	
2	Land. Value of Buildings.....		45,182 00	43,937 00	1,225 00
3	Value of Land.....		400,424 00	362,932 35	43,491 65
4	Average value per acre, 1871, \$1.03.....		1,410 00	1,510 00	100 00
5	Value of Buildings.....		1,481 00	1,376 60	107 00
6	Town Lots. Value of Lots.....		\$154,499 00	\$409,775 95	44,723 6
7	Land and Lots—Aggregate value.....				
8	State Tax, 20 cents on each \$100 value.....				
9	School " 10 " " ".....				
10	Hospital " 5 " " ".....				
11	Amount Taxes Assessed.....				
12	Total amount Tax on all Land, Town Lots and Buildings.....				
		909 00	819 55		
		454 50	460 77		
		227 25	204 88		
		\$1,690 75	\$1,484 20		
		\$5,331 54	\$3,321 5		
Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared.....					
Total from all sources for State purposes, 1870, \$1,429 88; 1871, \$1,372 92. Total for School, 1870, \$1,555 44; 1871, \$1,613 45 Total for Hospital, 1870, \$55 22; 1871, \$42 18					
Increase, \$ 58 91, Decrease, \$13 04.					

AUDITOR'S REPORT.

BRAXTON COUNTY.

No.	PERSONAL PROPERTY.	Number		Value 1870.	Value 1871.	Increase		1870.	1871.	Increase.	Decrease.
		1870.	1871.			Value.	Value.				
1	The number of Horses, Mules, Asses and Jennets, and their value,	1,370	1,484	\$78,055 00	\$85,708 00	\$7,643 00		\$156 11	\$171 41	\$15 30	
2	The number of wheeled Vehicles and value, not included in stock of merchants, &c.,	125	145	3,676 00	4,285 00	609 00		7 35	8 57	1 22	
3	The number of Cattle and their value	3,816	4,027	67,320 00	72,056 00	6,736 00		130 64	144 11	13 47	
4	The number of Sheep and their value	9,111	9,068	10,269 00	9,807 00			20 54	19 61	79	
5	The number of Hogs and their value	2,391	2,351	4,659 00	4,054 00	395 00		9 32	10 11		
6	The number of Watches and Clocks and value, not in stock of merchants &c.,	529	598	3,791 00	3,889 00	98 00		7 58	7 78	20	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.,	1	1	50 00	50 00			10	10		
8	The value of all Gold and Silver plate and Jewelry not in stock of merchants, &c.,			40 00	43 00	3 00		8	9	1	
9	The value of Household and Kitchen Furniture, &c.,			40,523 00	49,672 00	3,139 00		81 07	87 34	6 27	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.,			1,500 00	9,000 00	7,500 00		3 00	18 00	15 00	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.,				1,500 00	1,500 00			3 00	3 00	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads,										
13	The amount of average value of personal property required to be listed by merchants,			14,710 00	7,100 00			20 42	14 20		15 22
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.,			10,000 00	8,900 00			20 00	17 80		2 20
15	The value of farming and gardening utensils, &c., not exempt from taxation,			17,359 00	18,686 00	1,227 00		34 72	37 18	2 46	
16	The value of Toll Bridges and Ferries,										
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State,										
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts			20,951 00	33,225 00	3,274 00		59 90	66 46	6 55	
19	Total value of personal property under different heads,			\$279,913 00	\$302,875 00	\$22,962 00		559 83	650 75	45 92	
20	The amount of special tax assessed on merchants for State purposes										
21	The amount of license tax assessed,							16 58	8 84	8 84	16 58
22	The Total Tax for State purposes on the above,							\$576 41	\$614 50	\$38 18	

BRAXTON COUNTY—Continued.

PERSONAL PROPERTY.		1870.		1871.		Increase.		Decrease.	
		Am't Tax.		Am't Tax.					
TAX FOR FREE SCHOOLS.									
23	The amount of Special Tax assessed on merchants for school purposes								
24	Capitation. { White male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 1,232; 1871, 1,342. Total 1,331	\$1,243 00		\$1,342 00		99 00			
25	Colored male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 11; 1871, 11	279 91		302 87		22 96			
TAX FOR HOSPITAL.									
26	The total tax for construction of Hospital, being 5 cents on each \$100 value.	138 85		151 45		12 60			
27	Total tax for State, Free School and Hospital on all subjects above mentioned	\$2,238 17		\$2,415 30		177 13			
REAL ESTATE.									
		Number 1870.	Number 1871.	Increase No Acres.	Decrease No Acres.	1870.	1871.	Increase.	Decrease.
1	Number of Acres	488,661	528,129	39,468					
2	Land. { Value of Buildings					\$40,740 00	\$41,418 90	\$670 90	
3	{ Value of Land					849,028 00	878,803 19	297 75	
4	{ Average value per acre, 1871, \$1.73					4,821 00	5,321 00	\$500 00	
5	{ Value of buildings					5,834 00	5,834 90	90	
6	{ Value of Lots					\$890,423 00	\$931,377 90	\$40,954 90	
7	Land and Lots--aggregate value.								
8	State Tax, 20 cents on each \$100 value					1,800 85	1,892 75	61 90	
9	School " 10 " " "					900 42	931 39	30 96	
10	Hospital Tax, 5 cents on each \$100 value.					450 21	465 69	15 48	
11	Total amount Tax on all Land, Town Lots and Buildings					\$3,151 48	\$3,259 82	108 34	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared					5,369 65	5,675 12	285 47	
Total from all sources for State purposes, 1870, \$2,377.26; 1871, \$2,477.34. Total for School, 1870, \$2,452.33; 1871, \$2,580.61. Total for Hospital, 1870, \$589.06; 1871, \$617.14. Increase, \$100.08; Decrease, \$157.51; Decrease.									

AUDITOR'S REPORT.

BROOKE COUNTY.

No.	PERSONAL PROPERTY.	Number Number		Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Amt Tax	1871. Amt Tax	Increase.	Decrease.
		1870	1871								
1	The number of Horses, Mules, Asses and Jennets, and their value.....	1,243	1,272	\$79,650 00	79,145 00		605 00	\$159 30	158 20		1 01
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....	535	517	\$31,723 00	19,920 00		11,803 00	63 45	39 84		23 61
3	The number of Cattle and their value.....	1,864	2,114	44,199 00	51,220 00	7,021 00		83 40	102 44	14 04	
4	The number of Sheep and their value.....	37,246	34,064	7,219 00	70,435 00		4,794 00	150 43	140 87		9 56
5	The number of Hogs, and their value.....	249	322	2,422 00	2,565 00	143 00		4 84	6 13	1 71	
6	The number of Watches and Clocks, and value not included in stock of merchants, &c.....										
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	420	394	6,809 00	5,773 00		1,036 00	13 62	11 55		2 07
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....	69	70	9,490 00	9,700 00	210 00		18 98	19 40	42	
9	The value of Household and Kitchen Furniture, &c.....			440 00	240 00		200 00	88	48		40
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.....			59,748 00	61,480 00	1,732 00		119 50	122 96	3 46	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.....			204,655 00	62,710 00		141,965 00	409 33	125 42		283 91
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.....			55,355 00	46,560 00		8,795 00	110 71	93 12		17 49
13	The amount of average value of personal property required to be listed by merchants.....			5,650 00	1,500 00		4,150 00	11 30	3 06		8 30
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....			51,041 00	14,753 00		6,236 00	102 06	29 51		72 57
15	The value of farming and gardening utensils, &c., not exempt from taxation.....			22,285 00	22,240 00		55 00	44 59	44 48		11
16	The value of Toll Bridges and Ferries.....			10,309 00	15,622 00	5,313 00		20 62	31 24	10 62	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....			4,000 00	7,000 00	3,000 00		8 00	14 00	6 00	
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.....			30,000 00	27,150 00		2,850 00	60 00	54 30		5 70
19	The Total value of personal property under different heads.....			\$693,015 00	775,000 00	81,985 00		\$1,386 03	\$1,550 01	163 98	
20	The amount of Special Tax assessed on merchants for State purposes.....										
21	The Total amount of License Tax assessed.....							115 90	115 90	1 04	
22	The Total Tax for State purposes on the above.....							1,501 93	1,666 91	164 98	

BROOKE COUNTY—Continued.

PERSONAL PROPERTY.									
TAX FOR FREE SCHOOLS.									
23	The amount of Special Tax assessed on merchants for school purposes.....								
24	Capitation.	{ White male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 1,076; 1871, }		{ Total '70, Total '71, }					
		{ 1,118 }		{ 1,064 }					
25	The amount tax on all personal property, at 10 cents on each \$100 value.....								
TAX FOR HOSPITAL.									
26	The total tax for construction of Hospital, being 5 cents on each \$100 valuation.....								
27	Total tax for State, Free School and Hospital on all subjects above mentioned.....								
REAL ESTATE.									
1	Number of Acres.	Number	1870.	1871.	1870.	1871.	1870.	1871.	1870.
2	Land.	57,154 ⁶	57,152						
3	Value of Buildings.								
4	Value of Land.								
5	Average value per acre, 1871, \$28.55.								
6	Town Lots } Value of Buildings								
7	Land and Lots—Aggregate value.								
8	State Tax, 20 cents on each \$100 value.								
9	School Tax 10 " " " "								
10	Hospital tax 5 " " " "								
11	Amount Taxes Assessed								
12	Total amount Tax assessed on Real and Personal Property in the years 1870 and 1871 compared.....								
Total from all sources for State purposes, 1870, \$3,563.14; 1871, \$4,726.18. Total for School, 1870, \$4,820.64; 1871, \$4,944.13. Total for Hospital, 1870, \$1,331.31; 1871, \$1,402.81. Increase, \$159.04, Decrease.									

CABELL COUNTY.

PERSONAL PROPERTY.	Number Number 1870. 1871.	Number Number Increase Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax	1871 Am't Tax	Increase. Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value.....	1,159	1,410		\$102,913 00	\$22,578 00		\$165 68	\$205 83	\$40 13
2 The number of wheeled vehicles, and value, not included in stock of merchants, &c.....	315	465			7,227 00			35 75	12 88
3 The number of Cattle, and their value.....	3,527	3,706	10,048 00	17,875 00	7,827 00		22 87	35 75	12 88
4 The number of Sheep and their value.....	4,309	4,073	77,959 00	88,574 00	10,615 00		155 92	177 15	21 23
5 The number of Hogs, and their value.....	1,385	1,866	4,723 00	4,270 00		453 00	9 44	8 55	
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.....	474	782	6,203 00	6,627 00	424 00		12 41	13 25	84
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	21	29	5,937 00	9,100 00	3,163 00		11 87	18 21	6 34
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....			3,602 00	5,700 00	2,098 00		7 20	11 40	4 20
9 The value of Household and Kitchen Furniture, &c.....			1,784 00	2,847 00	1,063 00		3 87	5 70	2 13
10 The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.....			58,982 00	77,253 00	18,253 00		117 96	154 47	36 51
11 The amount money, bonds, and evidences of debt under control of receiver, &c.....			61,965 00	2,405 00		59,560 00	123 93	4 81	119 12
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.....			2,900 00	118,760 00	113,860 00		5 86	253 52	227 72
13 The amount of average value of personal property required to be listed by merchants.....			4,000 00	12,000 00	8,000 00		8 00	25 80	17 80
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....			27,580 00	55,490 00	27,910 00		55 16	110 98	55 82
15 The value of farming and gardening utensils, &c., not exempt from taxation.....			3,800 00	4,560 00	760 00		7 60	9 10	1 50
16 The value of Toll Bridges and Ferries.....			12,963 00	27,283 00	14,300 00		25 93	54 53	28 60
17 The value of all personal property, not exempt, including stock in Bank or Insurance Company doing business in State.....				300 00				60	
18 The value of all credits and investments and all moneys, whether due or not, in or out of the State, after deducting debts.....									
19 The total value of personal property under different heads.....			\$366,670 00	\$534,809 00	168,139 00		\$733 34	\$1,080 67	
20 The amount of Special Tax assessed on merchants for State purposes.....									
21 The amount of License Tax assessed.....							983 54	1,019 00	25 46
22 The Total Tax for State purposes on the above.....							\$1,710 88	\$2,098 67	

*CALHOUN COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase Decrease	Value 1870.	Value 1871.	Increase Value	Decrease Value	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value.....		662			\$59,728 00				79 46		
2 The number of wheeled vehicles, and value, not included in stock of merchants, &c.....		80			2,280 00				4 56		
3 The number of Cattle and their value.....		1,641			33,899 00				67 79		
4 The number of Sheep and their value.....		3,572			3,936 00				7 87		
5 The number of Hogs and their value.....		706			2,100 00				4 20		
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.....		220			1,395 00				2 79		
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....											
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....											
9 The value of Household and Kitchen Furniture, &c.....					16,477 00				32 86		
10 The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.....					6,605 00				13 21		
11 The amount money, bonds, and evidences of debt under control of receiver, &c.....					7,758 00				15 51		
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.....											
13 The amount of average value of personal property required to be listed by merchants.....					1,241 00				2 49		
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....					2,450 00				4 90		
15 The value of farming and gardening utensils, &c., not exempt from taxation.....					7,606 00				15 21		
16 The value of Toll Bridges and Ferries.....											
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....					400 00				82		
18 The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.....					910 00				1 82		
19 Total value of Personal Property under different heads.....					127,825 00						
20 The amount of Special Tax assessed on merchants for State purposes.....											
21 Amount of License Tax assessed.....											
The total Tax for State purposes on the above.....									\$245 65		

PERSONAL PROPERTY.

TAX FOR FREE SCHOOLS.

223	The amount of Special Tax assessed on merchants for school purposes.....			
24	{	Capitation.	White male inhabitants of the age of 21 years, at \$1 tax on each, 1870,	1871, 663 } Total
25		"	" " " 1870,	1871, 2 } 1870, 1871, 665.

The amount tax on all personal property, at 10 cents on each \$100 value.....

TAX FOR HOSPITAL.

The total tax for construction of Hospital, being 5 cents on each \$100 valuation.....

Total tax for State, Free School and Hospital on all subjects above mentioned.....

REAL ESTATE.

REAL ESTATE.					Increase.	Decrease.
	Number 1870.	Number 1871.	Increase No. Acres.	Decrease No. Acres.	1870.	1871.
1 {	Number of Acres.....					
2 {	Value of Buildings.....					
3 {	Value of Land.....					
4 {	Average value per acre for 1871, \$1.79.....					
5 {	Value of Buildings.....					
6 {	Value of Lots.....					
7 {	Value of Buildings.....					
8 {	Value of Lots.....					

Land and Lots—Aggregate value	824,144.51
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} State Tax, 20 cents on each \$100 value.....

[illegible][illegible]

Total amount Tax on all Land, Town Lots and Buildings

Total amount Tax assessed on Real and Personal Property in this county for the years 1970 and 1971 compared to

[illegible]

	Increase.	\$	.	. Decrease,	\$	.	.
Total increase or decrease for State purchases, 1968, \$							
1971, \$21.52.							
Total for schools, 1968, \$							
1971, \$14,021.00.							
Total increase or decrease for State purchases, 1968-1971, \$							
-1,911, \$14,021.00.							
Total increase or decrease for State purchases, 1968-1971, %							
-13.6%							

*The return for this county incomplete for 1870.

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CLAY COUNTY.

PERSONAL PROPERTY.	Number		Value 1876.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	1870.	1871. Increase								
1 The number of Horses, Mules, Asses, and Jennets, and their value, and the number of wheeled Vehicles, and value, not included in stock of merchants, &c.	300	326	\$15,880 00	\$18,305 00	\$2,425 00		\$31 76	\$36 61	\$4 85	
2 The number of Horses, Mules, Asses, and their value, and the number of wheeled Vehicles, and value, not included in stock of merchants, &c.	7	16	205 00	480 00	275 00		41	94	53	
3 The number of Cattle, and their value	1,157	1,305	17,065 00	18,704 00	739 00		35 83	37 41	1 48	
4 The number of sheep, and their value	2,157	2,718	3,165 00	4,053 00	888 00		0 33	8 19	1 80	
5 The number of Hogs, and their value	998	1,013	1,847 00	2,207 00	360 00		3 69	4 53	84	
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.	11	136	106 00	736 00	630 00		21	1 47	1 26	
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.										
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.										
9 The value of Household and Kitchen Furniture, &c.			15 00	25 00	10 00		03	65	62	
10 The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.			7,992 00	8,403 00	411 00		15 98	16 81	83	
11 The amount money, bonds, and evidences of debt under control of receiver, &c.										
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.										
13 The amount of average value of personal property required to be listed by merchants			300 00			\$300 00	6			\$0 60
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.										
15 The value of farming and gardening utensils, &c., not exempt from taxation.			1,708 00	2,995 00	1,227 00		5 54	5 99	2 45	
16 The value of Toll Bridges and Ferries.										
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.										
18 The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.			5,382 00	5,446 00		116 00	11 12	10 89		23
19 The Total value of Personal Property under different heads.			\$54,834 00	\$61,436 00	6,622 00		109 66	122 91	13 25	
20 The amount of Special Tax assessed on merchants for State purposes.										
21 The amount of License Tax assessed.										
22 The Total Tax for State purposes on the above.							109 66	122 91	13 25	

DODDRIDGE COUNTY.

PERSONAL PROPERTY.	Number 1870	Number 1871	Number Increase or Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value.	1,615	1,769	154	\$65,127 00	\$112,450 00	\$17,323 00		\$100 25	\$224 90	\$74 65	
2 The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	97	37	14	873 00	1,875 00	992 00		1 01	3 75	1 84	
3 The number of Cattle, and their value.	3,858	4,978	1,110	82,924 00	116,256 00	33,332 00		185 83	232 47	66 62	
4 The number of Sheep, and their value.	6,331	5,763	770	6,829 00	8,556 00	1,627 00		13 06	16 72	3 66	
5 The number of Hogs, and their value.	83	777	78	3,735 00	2,984 00		751 00	7 47	5 97		\$1 60
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.	63	872	239	4,121 00	5,101 00	980 00		8 24	10 20	1 96	
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	4	5	1	500 00	540 00	40 00		1 00	1 08	08	
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.											
9 The value of Household and Kitchen Furniture, &c.											
10 The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.				40,122 00	41,771 00	1,649 00		80 24	83 54	3 30	
11 The amount of money, bonds, and evidences of debt under control of receiver, &c.				100 00	62,294 00	62,294 00			124 79	124 79	
12 The actual value of the capital and surplus or contingent funds of companies other than Rail roads.				880 00	11,890 00	11,000 00	100 00	20			20
13 The amount of average value of personal property required to be listed by merchants.				25,550 00	32,315 00	6,365 00		51 96	64 63	12 73	
14 The amount on the average value of material and manufactured articles required to be listed by manufacturers, &c.				8,475 00			8,475 00	16 95			16 95
15 The value of farming and gardening utensils, &c., not exempt from taxation.				6,259 00	3,965 00		2,293 00	12 52	7 93		4 59
16 The value of Toll Bridges and Ferries.											
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.											
18 The value of all credits and investments and all monies, whether due or not, in or out of State, after deducting debts.				54,967 00			54,967 00	109 93			109 93
19 Total value of personal property under different heads.				\$120,862 00	\$199,928 00	\$89,066 00		\$661 82	\$799 84	138 02	
20 The amount of Special Tax assessed on merchants for State purposes.											
21 The amount of License tax assessed.											
22 The total tax for State purposes on the above.								\$661 82	\$799 84	138 02	

DODDRIDGE COUNTY—Continued.

PERSONAL PROPERTY.										1870.	1871.	Increase.	Decrease.				
										Am't Tax.	Am't Tax.						
TAX FOR FREE SCHOOLS.																	
23	The amount of Special Tax assessed on merchants for school purposes.....																
21	{ White male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 1,298; 1871, 1,298; Total '70, 1,303.													\$1,303 00	\$1,399 00	\$96 00	
22	{ Colored male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 5; 1871, 6; Total '70, 1,303.													332 91	390 93	67 02	
22. The amount tax on all personal property, at 10 cents on each \$100 value, (and back taxes for 1870, \$2.05).....																	
TAX FOR HOSPITAL.																	
26	The total tax for construction of Hospital, being 5 cents on each \$100 valuation.....													106 11	190 96	33 85	
27	Total tax for State, Free School and Hospital on all subjects above mentioned.....													\$2,463 84	\$2,798 73	334 89	
REAL ESTATE.																	
	Number	Number	Increase	Decrease	1870.	1871.	Increase.	Decrease.									
	1870.	1871.	No. Acres	No. Acres													
1	276,584	271,175		5,409													
2	{ Number of Acres.....																
3	{ Value of Buildings.....													\$19,142 00	\$42,157 00	6,985 00	
4	{ Average value per acre, 1871, \$3.51.....													955,714 00	911,755 00	\$23,959 00	
5	{ Town Lots. } Value of Buildings.....													18,225 00	17,926 00	300 00	
6	{ Value of Lots.....													14,194 00	14,994 00	410 00	
7	Land and Lots—aggregate value.....													1,017,275 00	986,442 00	30,834 00	
8	{ State tax, 20 cents on each \$100 value.....													2,043 10	1,980 51	\$62 59	
9	{ School tax, 10 cents on each \$100 value.....													1,022 05	990 35	31 70	
10	{ Hospital tax, 5 cents on each \$100 value.....													507 70	495 61	12 19	
Amount taxes assessed																	
Total amount tax on all Land, Town Lots and buildings.....										\$3,572 85	\$3,466 37						
Total amount tax assessed on real and personal property in this county for the years 1870 and 1871 compared.....										\$6,035 95	\$6,205 00	228 31					
Total from all sources for State purposes, 1870, \$2,704.02; 1871, \$2,780.35. Total for School, 1870, \$2,457.06; 1871, \$2,759.28. Total for Hospital, 1870, \$673.81; 1871, \$685.47.																	
Increase, \$75.43. Decrease, \$131.32.																	
Increase, \$21 66. Decrease,																	

FAYETTE COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase or Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax.	1871 Am't Tax.	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value,	1145	1242	97	\$7,070 00	\$90,390 00	\$83,920 00		\$114 14	\$121 98	\$7 84	
2 The number of wheeled Vehicles, and value, not included in stock of merchants, &c.,	271	329	46	7,580 00	8,195 00	615 00		15 16	16 36	1 20	
3 The number of Cattle, and their value,	3629	3607	22	49,315 00	51,073 00	1,758 00		98 61	102 10	3 54	
4 The number of Sheep, and their value,	6196	6718	522	6,440 00	7,104 00	664 00		12 88	14 21	1 33	
5 The number of Hogs, and their value,	1635	1935	300	3,720 00	4,252 00	532 00		7 46	8 50	1 04	
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.,	12	190	67	1,665 00	2,060 00	395 00		3 23	4 12	79	
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.,	4	3	1	375 00	190 00	1 85		75	38		\$0 37
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.,				130 00	120 00			24	24		
9 The value of Household and Kitchen Furniture, &c.,				32,515 00	35,064 00	3,449 00		65 63	71 93	6 30	
10 The value of Property and capital (not including real estate and articles exempt, &c.) employed, &c.,											
11 The amount of money, bonds, and evidences of debt under control of revenue, &c.,											
12 The actual value of the capital and surplus or contingent funds of the companies other than Railroads,											
13 The amount of average value of personal property required to be listed by merchants,				11,895 00	23,560 00	11,405 00		23 79	46 60	22 81	
14 The value of the average value of material and manufactured articles required to be listed by manufacturers, &c.,				1,500 00			1,500 00	3 00			3 00
15 The value of farming and gardening utensils, &c., not exempt from taxation,				11,215 00	11,198 00		47 00	22 49	22 40		00
16 The value of Toll Bridges and Ferries,					100 00	100 00			20	20	
17 The value of all personal property not exempt, including stock in Bank and Insurance Companies, and all other business in stock,											
18 The value of all claims and liabilities, and all monies, whether due or not, or in or out of State, after deducting debts,				26,045 00	38,049 00	12,004 00		52 09	76 99	24 90	
19 Total value of Personal property under different heads				\$209,485 00	\$242,595 00	\$33,110 00		418 97	485 19	66 22	
20 The amount of special tax assessed on merchants for State purposes								538 70	58 04		480 66
21 The amount of License Tax assessed								140 00	68 89		81 11
22 The Total Tax for State purposes on the above								1,097 67	583 12		514 55

FAYETTE COUNTY—Continued.

PERSONAL PROPERTY.		1870. Am't Tax.	1871. Am't Tax.	Increase.	Decrease.
TAX FOR FREE SCHOOLS.					
25	The amount of Special Tax assessed on merchants for school purposes.....				
24	{ White, male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 1,173; 1871, } Total	\$2 08	\$7 01	\$4 33	
25	{ Capitation. } 1,272				
26	{ Colored male inhabitants of the age of 21 years, at \$1 tax on each, 1870, 15; 1871, 53..... } 70, 1,188; '71, 1,325	1,188 00	1,325 00	137 00	
27	The amount tax on all personal property at 10 cents on each \$100 value.....	249 40	242 59	33 10	
TAX FOR HOSPITAL.					
28	The total tax for construction of Hospital, being 5 cents on each \$100 valuation, and amount special tax assessed on mer-				
29	chants for same purpose, 1870, \$1; 1871, \$3.47.....	105 72	124 79	19 07	
30	Total tax for State, Free School and Hospital on all subjects above mentioned.....	\$2,603 56	\$2,282 51		\$321 05
REAL ESTATE.					
	Number 1870. Number 1871. Increase No. Acres	1870.	1871.	Increase.	Decrease.
1	{ Number of Acres..... } 464,977. 478,363 13,386				
2	{ Value of Land..... } \$78,740 00 \$81,442 10 \$2,702 00				
3	{ Value of Buildings..... } 911,807 83 896,976 00 14,801 74				
4	{ Average value per acre for 1871, \$2.03..... }				
5	{ Town Lots. } Value of Buildings..... 4,100 00				
6	{ Value of Lots..... } 4,265 42 4,306 42 41 00				
7	Land and Lots—aggregate value.....	998,973 25	986,724 61	12,248 64	
8	{ State Tax, 20 cents on each \$100 value..... }	2,276 14	1,973 46	302 69	
9	{ School " "..... }	1,112 45	986 72	125 73	
10	{ Hospital " "..... }	492 80	493 36	47	
11	{ Total amount Tax on all Land, Town Lots and Buildings..... }	\$3,881 48	\$3,453 53	427 95	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared.....	\$6,485 04	\$5,706 04	749 00	
13	Total from all sources for State purposes, 1870, \$3,753.81; 1871, \$2,556.57. Total for School, '70, \$2,561.32. Total for Hospital, '70, \$618.15.				
14	{ Increase, } 1870, \$48.70. Decrease, \$817.24.				

GILMER COUNTY

PERSONAL PROPERTY.	Number		Number	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	1870	1871	Increase								
1 The number of Horses, Mules, Asses, and Jennets, and their value,	1,425	1,101	66	\$65,207 00	65,975 00	\$708 00		\$130 53	\$131 95	\$1 42	
2 The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	160	181	21	5,374 00	5,617 00	243 00		10 75	11 23	48	
3 The number of Cattle, and their value.	2,551	2,734	207	57,582 00	69,934 00	2,352 00		115 16	119 87	4 71	
4 The number of Sheep, and their value.	5,170	4,656	474	6,096 00	4,583 00		\$1,503 00	12 19	9 19		\$3 00
5 The number of Hogs, and their value.	808	1,016	148	3,006 00	3,957 00		39 00	6 19	6 11		\$3 08
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.	310	354	44	1,825 00	2,407 00	582 00		3 65	4 81	1 16	
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	2	1	1	350 00	250 00		100 00	73	50		23
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.				100 00	151 00	51 00		20	30	10	
9 The value of Household and Kitchen Furniture, &c.				29,660 00	31,272 00	1,612 00		59 32	62 54	3 22	
10 The value of Property and capital (not including real estate and articles, except, &c.), employed, &c.											
11 The amount money, bonds, and evidences of debt under control of receiver, &c.				13,642 00	19,955 00	6,313 00		27 28	39 91	12 63	
12 The actual value of the capital and surplus or contingent funds of companies other than railroads.											
13 The amount of average value of personal property required to be listed by merchants.											
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					860 00	863 00			1 72	1 72	
15 The value of farming and gardening utensils, &c., not exempt from taxation.				9,832 00	13,102 00	3,240 00		19 70	26 38	6 68	
16 The value of Toll Bridges and Ferries.					225 00	225 00			45	45	
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in the State.											
18 The value of all credits and investments and all moneys, whether due or not, or in or out of State, after deducting debts.											
19 The total value of personal property under different heads.				\$192,803 (00)	1,200 00	1,200 00			2 40	2 40	
20 The amount of special tax assessed on merchants for State purposes.					\$208,498 (00)	\$15,635 00		385 72	417 00	31 18	
21 The amount of license tax assessed.								21 85	30 40		1 45
22 The Total Tax for State purposes on the above.								\$445 57	\$437 40		8 17

PERSONAL PROPERTY.								
					1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
TAX FOR FREE SCHOOLS.								
21	The amount of Special Tax assessed on merchants for school purposes.....				\$10 92	\$10 20		\$0 72
22	{ White male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 821; 1871, } Total							
23	{ Capitation, 865..... }				\$826 00	867 00	\$41 00	
24	{ Colored male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 5; 1871, 4. } Total							
25	{ The amount tax on all personal property, at 10 cents on each \$1.00 value..... }				192 86	208 49	15 63	
TAX FOR HOSPITAL.								
26	Total tax for construction of Hospital, being 5 cents on each \$100 valuation, and amount tax assessed on merchants for Hospital, 1870, \$5.46; 1871, \$3.10.....				101 89	169 36	7 46	
27	Total tax for State, Free School and Hospital on all subjects above mentioned.....				\$1,577 24	\$1,632 44	55 20	
REAL ESTATE.								
		Number 1870.	Number 1871.	Increase No. Acres.	Decrease No. Acres.	1870	1871	Increase, Decrease,
1	{ Number of Acres... }	266,299	216,861		50,438			
2	{ Land, } Value of Buildings.....					\$80,936 00	90,726 00	\$90 00
3	{ " } Value of Land					50,049 88	512,526 61	2,476 75
4	{ Average value per acre, 1871, \$2.10							
5	{ Town Lots, } Value of Buildings.....					11,470 00	13,915 00	\$2,445 00
6	{ " } Value of Lots.....					22,881 00	11,457 00	-11,424 00
7	Land and Lots—Aggregate value.....					\$37,316 88	\$28,604 61	\$8,712 27
8	{ State Tax, 20 cents on each \$100 valua..... }							
9	{ School " 10 " " " " "					1,274 67	1,257 21	17 46
10	{ Hospital " 5 " " " " "					637 34	628 60	8 74
11	{ Total amount Tax on all Land, Town Lots and Buildings..... }					318 67	314 30	4 37
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared.....					\$3,230 68	\$2,190 11	\$30 57
13	Total from all sources for State purposes, 1870, \$1,729 24; 1871, \$1,631 61. Total for School, 1870, \$1,067 12; 1871, \$1,714 49. Total for Hospital, 1870, \$420 66; 1871, \$423 65. Increase, \$ 1,067 37. Decrease, \$ 25 61.					\$3,897 92	\$3,822 55	14 63

AUDITOR'S REPORT.

GRANT COUNTY.

No.	PERSONAL PROPERTY.	Number.		Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Amt Tax.	1871. Amt Tax.	Increase.	Decrease.
		1870.	1871. Increase or Decrease								
1	The number of Horses, Mules, Asses and Jennets, and their value.....	1,193	1,586	\$103,170 00	\$99,777 00		3,393 00	\$206 34	\$199 55		\$6 79
2	The number of wheeled Vehicles and value, not included in stock of merchants, &c.....										
3	The number of Cattle and their value.....	152	34	12,185 00	14,895 00	2,710 00		24 37	29 79	\$5 42	
4	The number of Sheep and their value.....	5,151	5,042	139,191 00	138,972 00	219 00		278 38	277 94		44
5	The number of Hogs and their value.....	6,917	6,323	11,891 00	11,958 00	67 00		23 92	23 92	14	
6	The number of Watches and Clocks and value, not in stock of merchants &c.....	1,148	1,311	5,254 00	7,272 00	2,018 00		10 51	14 54	4 03	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	41	652	4,051 00	4,893 00	732 00		8 10	9 61	1 51	
8	The value of all Gold and Silver plate and Jewelry not in stock of merchants, &c.....	4	54	900 00	1,045 00	145 00		1 80	2 09	29	
9	The value of Household and Kitchen Furniture, &c.....			874 00	827 00		47 00	1 75	1 65		10
10	The value of Property and capital (not including real estate and articles exempt, &c.) employed, &c.....			50,328 00	52,265 00	1,937 00		100 66	104 55	3 87	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.....			134,169 00	135,635 00	866 00		268 34	270 07	1 63	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.....				50 00	50 00			10		
13	The amount of average value of personal property required to be listed by merchants.....			25,100 00	24,015 00		1,085 00	50 20	48 03		2 17
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....			3,280 00			3,280 00	6 40			6 40
15	The value of farming and gardening utensils, &c., not exempt from taxation.....			19,073 00	20,624 00	10,551 00		38 14	59 25	1 11	
16	The value of Toll Bridges and Ferries.....										
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....										
18	The value of all credits and investments and all monies, whether due on not, or in or out of State, after deducting debts.....										
19	Total value of personal property under different heads.....			\$500,286 00	\$520,538 00	\$11,152 00		1,018 77	1,041 07	22 30	
20	The amount of special tax assessed on merchants for State purposes.....										
21	The amount of license tax assessed.....							312 33			312 33
22	The Total Tax for State purposes on the above.....							\$1,331 10	\$1,041 07		\$290 03

GRANT COUNTY—Continued.

No.	PERSONAL PROPERTY.										1870.	1871.	Increase.	Decrease.
TAX FOR FREE SCHOOLS.														
22	The amount of Special Tax assessed on merchants for school purposes.....													
23	Capitation.	{	White male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 845; 1871, 859.....							{	Total	\$67 00		
24			Colored male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 58; 1871, 71.....											70, 853;
25	The amount tax on all personal property, at 10 cents on each \$100 value.....										509 38	520 53	11 15	
TAX FOR HOSPITAL.														
26	The total tax for construction of Hospital, being 5 cents on each \$100 value.....										254 69	260 26	5 57	
27	Total tax for State, Free School and Hospital on all subjects above mentioned.....										\$2,938 17	\$2,751 86		\$256 31
REAL ESTATE.														
1	{	Number of Acres.....	Number 1870.	Number 1871.	Increase No Acres.	Decrease No Acres.	1870.	1871.	Increase.	Decrease.				
2														
3	Land. {	Value of Buildings.....	\$13,817 70		\$124,718 70		\$10,901 70							
4			Average value per acre, 1871, \$3.79.....	1,180,646 00		1,220,257 66		40,611 66						
5	{	Town Lots. {		15,114 00		14,906 00		118 00						
6			Value of buildings.....	3,032 00		2,911 50		120 50						
7	Land and Lots—aggregate valuation.....										1,321,609 00	1,362,883 85	\$41,274 85	
8	{	State Tax, 20 cents on each \$100 value	(Including \$1.50, back taxes in 1871).....											
9			School " 10 "											

GREENBRIER COUNTY.

No.	PERSONAL PROPERTY.	Number		Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax.	1871. Am't Tax.	Increase.	Decrease.
		1870	1871								
1	The number of Horses, Mules, Asses and Jennets, and their value.....	3,484	3,287	\$238,789 00	\$231,788 00		\$14,001 00	\$476 86	\$449 57		\$27 29
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....	190	286	17,345 00	15,016 00		2,329 00	34 76	30 03		4 73
3	The number of Cattle and their value.....	9,804	8,802	246,492 00	223,806 00		22,686 00	492 83	447 61		45 22
4	The number of Sheep and their value.....	12,415	10,196	18,885 00	13,782 00		5,103 00	37 84	31 56		6 28
5	The number of Hogs, and their value.....	1,153	1,376	4,787 00	6,492 00		705 00	9 66	10 98		\$1 32
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.....	956	1,274	12,072 00	13,048 00		976 00	24 22	26 10		1 88
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	52	45	8,615 00	7,475 00		1,140 00	17 32	14 95		2 37
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....			2,195 00	2,368 00		173 00	4 46	4 74		
9	The value of Household and Kitchen Furniture, &c.....			121,926 00	118,726 00		3,200 00	243 76	27 45		6 31
10	The value of Property and capital (not including real estate and articles exempt, &c.) employed, &c.....			63,372 00	98,307 00		31,935 00	132 84	196 61		63 77
11	The amount money, bonds, and evidences of debt under control of receiver, &c.....			32,895 00	600 00		32,295 00	65 88	1 26		64 68
12	The total value of the capital and surplus or contingent funds of companies other than Railroads.....			3,000 00	3,000 00		3,000 00		6 00		
13	The amount of average value of personal property required to be listed by in returns of the average value of material and manufactured articles required to be listed by manufacturers, &c.....			65,480 00	12,100 00		53,380 00	131 08	24 20		106 88
14	The value of farming and gardening utensils, &c., not exempt from taxation.....			10,085 00	5,520 00		4,565 00	20 26	11 10		9 16
15	The value of Toll Bridges and Ferries.....			48,267 00	56,608 00		8,341 00	96 56	113 21		16 65
16	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....			5,705 00	5,705 00		5,705 00		11 41		11 41
17	The value of all credits and investments, and all monies, whether due or not, or in or out of State, after deducting debts.....			246 00	246 00		246 00		40		40
18	The Total value of personal property under different heads.....			161,044 00	202,767 00		101,723 00	322 18	625 53		203 35
19	The amount of Special Tax assessed on merchants for State purposes.....			1,055,255 00	1,071,384 00		16,129 00	\$2,110 51	\$2,142 74		32 23
20	The amount of License Tax assessed.....							78 95			78 95
21	The amount of License Tax assessed.....							1,469 90			1,469 90
22	The Total Tax for State purposes on the above.....							\$4,659 36	\$2,492 30		2,167 06

No.		PERSONAL PROPERTY.						Increase.	Decrease.	
TAX FOR FREE SCHOOLS.										
223	The amount of Special Tax assessed on merchants for school purposes.....								\$3 00	\$3 60
224	{ White male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 2,024; 1871, Total 70,								2,216 00	\$1,976 00
225	{ Capitalization } 1,797 }									1,976
226	{ Color'd male inhabitants of the age of 21 years, at \$1.00 tax on each, 70, 192, 71, 179; }								1,055 25	\$61 13
227	Total amount tax on all personal property, at 10 cents on each \$100 value.....									
TAX FOR HOSPITAL.										
228	The total tax for construction of Hospital, being 5 cents on each \$100 valuation.....								527 64	535 08
229	Total tax for State, Free School and Hospital on all subjects above mentioned.....								\$8,461 55	\$9,075 36
REAL ESTATE.										
		Number 1870.	Number 1871.	Increase No. Acres.	Decrease No. Acres.	1870.	1871.	Increase.	Decrease.	
1	{ Number of Acres..	672,755	663,907		8,848					
2	{ Value of Buildings.....					\$305,874 00	\$346,916 94	\$41,042 94		
3	{ Land..					2,521,884 00	2,482,350 02		\$39,533 98	
4	{ Average value per acre, 1871, \$.74.....					163,116 00	140,801 50		15,314 50	
5	{ Town Lots { Value of Buildings					57,923 00	44,406 00		13,516 97	
6	{ Value of Lots.....									
7	Lots 1 and Lots—Aggregate value.....					3,250,737 00	3,221,474 49		\$29,262 51	
8	{ State Tax, 20 cents on each \$100 value (including \$22.90 back taxes)								6,524 48	
9	School Tax 10 " " "					"	"		3,267 24	
10	Hospital tax 5 " " "					"	10.45 "		1,625 89	
11	Total amount Tax on all Land, Town Lots and Buildings							\$11,427 11	\$11,282 14	
12	Total amount Tax assessed on Real and Personal Property in the years 1870 and 1871 compared.....							\$10,888 06	\$17,357 50	
13	Total from all sources for State purposes, 1870, \$11,193.64 ; 1871, \$8,359.21. Total for School, 1870, \$6, 42.07 ; 1871, \$6,270.85. Total for Hospital, 1870, \$2,153.03 ; 1871, \$2,147.41 ; Decrease, \$5.62 Increase, \$254.97.									

HAMPSHIRE COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Junco's, and their value.	2,506	2,672	126	\$171,305 00	\$181,970 00	\$10,665 00		\$312 61	\$373 04	\$21 23	
2 The number of wheeled vehicles, and their value, not included in stock of mer- chants, &c.	431	523	72	18,100 00	18,650 00	550 00		36 20	37 30	1 10	
3 The number of cattle and their value.	6,150	5,965	215	113,330 00	123,853 00	10,523 00		226 66	247 71	21 05	
4 The number of sheep and their value.	7,087	6,165	1,522	14,932 00	12,766 00		2,166 00	20 86	25 55		\$4 33
5 The number of Hogs, and their value.	849	973	124	4,749 00	6,885 00	2,136 00		9 40	13 77	4 28	
6 The number of Watches and Clocks, and value, not in stock of mer- chants, &c.	583	531	58	6,165 00	5,959 00		206 00	12 33	12 92	39	
7 The number of Piano-fortes, &c., and value, not included in stock of mer- chants, &c.	23	23		2,775 00	2,645 00		130 00	5 55	5 20		26
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.				645 00	720 00	75 00		1 26	1 44	15	
9 The value of Household and Kitchen Furniture, &c.				78,883 00	81,415 00	2,532 00		157 76	162 83	5 07	
10 The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.				34,340 00	33,015 00		1,325 00	68 68	66 63		2 65
11 The amount money, bonds, and evidences of debt under control of re- ceiver, &c.				8,111 00			8,111 00	16 21			16 21
12 The actual value of the capital and surplus or contingent funds of com- panies other than Railroads.											
13 The amount of average value of personal property required to be listed by merchants.				47,650 00	41,640 00		5,450 00	94 10	83 25		10 96
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.				6,100 00	5,700 00		400 00	12 20	11 40		80
15 The value of farming and gardening utensils, &c., not exempt from taxa- tion.				42,935 00	47,273 00	4,338 00		86 87	94 47	7 60	
16 The value of Toll Bridges and Ferries.					300 00	300 00			60		
17 The value of all personal property, not exempt, including stock in Bank or Insurance Company doing business in State.											
18 The value of all credits and investments and all moneys, whether due or not, in or out of the State, after deducting debts.				47,340 00	51,775 00	4,435 00		94 68	103 65	8 87	
19 The total value of personal prop- erty under different heads.				\$397,745 00	\$414,670 00	\$16,925 00		\$1,195 00	\$1,228 90	33 96	
20 The amount of Special Tax assessed on merchants for State purposes.											
21 The amount of License Tax assessed.								416 00	737 61	320 90	
22 The Total Tax for State purposes on the above.								\$1,611 00	\$1,966 51	354 93	

AUDITOR'S REPORT.

HANCOCK COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase Decre.	Value 1870.	Value 1871.	Increase Value	Decrease Value	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.....	1031	1112	56	\$82,089 00	\$87,125 00	\$5,056 00		\$164 18	\$174 87	\$10 07	
2	The number of wheeled vehicles, and value, not included in stock of merchants, &c.....	591	666	70	21,628 00	23,203 00	1,575 00		43 26	46 40	3 14	
3	The number of Cattle and their value.....	1907	2081	174	52,112 00	59,313 00	7,201 00		104 22	118 62	14 40	
4	The number of Sheep and their value.....	24454	21441	3013	48,785 00	39,675 00		9,110 00	97 57	79 35		\$18 22
5	The number of Hogs and their value.....	248	299	51	2,624 00	2,650 00	26 00		6 25	6 30	05	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.....	351	1063	712	6,280 00	9,079 00	2,799 00		12 56	18 16	6 60	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	40	52	12	6,670 00	7,225 00	555 00		13 34	14 45	1 11	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....				110 00	852 00	742 00		22	1 70	1 48	
9	The value of Household and Kitchen Furniture, &c.....				34,963 00	36,975 00	2,012 00		69 93	73 95	4 02	
10	The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.....				210,896 00	23,000 00		187,896 00	421 80	46 00		375 80
11	The amount money, bonds, and evidences of debt under control of receiver, &c.....				150 00	12,610 00	12,460 00		30	25 22	24 92	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.....				22,650 00	550 00		22,100 00	45 30	1 10		44 20
13	The amount of average value of personal property required to be listed by merchants.....				35,978 00	41,129 00	5,151 00		71 95	82 26	10 31	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....				74,100 00	66,900 00		7,200 00	148 20	133 80		14 40
15	The value of farming and gardening utensils, &c., not exempt from taxation.....				27,928 00	31,665 00	3,737 00		58 85	63 33	7 48	
16	The value of Tails Bridges and Ferries.....				1,700 00	2,640 00	940 00		3 40	6 20	1 80	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....				2,000 00	1,060 00		1,000 00	4 00	2 00		2 00
18	The value of all credits and investments and all monies, whether due or not, in or out of State, after deducting debts.....				12,900 00	224,488 00	211,588 00		25 80	448 98	423 18	
19	Total value of Personal Property under different heads.....				\$143,563 00	\$870,030 00	227,782 00		1,287 13	1,340 08	52 95	
20	The amount of Special Tax assessed on merchants for State purposes.....											
21	Amount of License Tax assessed.....								107 91			
22	The total Tax for State purposes on the above.....								\$1,305 04	\$1,340 08		54 96

HANCOCK COUNTY—Continued.[illegible]

HARDY COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase.	Number Decrease.	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax.	1871. Am't Tax.	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value.....	1,781	1,809	28		\$129,906 00	\$129,894 00		\$9,072 00	\$259 93	\$241 79		\$18 14
2 The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....	120	126	6		9,289 00	9,555 00	\$266 00		18 54	19 11	\$0 57	4 22
3 The number of Cattle, and their value.....	5,841	5,566		278	162,207 00	159,594 00		2,613 00	334 41	319 19		73
4 The number of Sheep, and their value.....	3,979	3,445		534	7,284 00	6,923 00		361 00	14 57	13 84	3 30	
5 The number of Hogs, and their value.....	862	989	137		5,365 00	7,079 00	1,774 00		10 61	14 16		
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.....	654	691	37		8,660 00	8,154 00		406 00	17 32	16 31		1 01
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	22	24	2		3,825 00	4,305 00	570 00		7 65	8 79	1 14	
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....					3,186 00	3,007 00		179 00	6 37	6 01		36
9 The value of Household and Kitchen Furniture, &c.....					81,439 00	75,619 00		5,820 00	162 88	151 24		11 64
10 The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.....					15,600 00	46,600 00	31,000 00		31 21	93 21	62 00	
11 The amount money, bonds, and evidences of debt under control of receiver, &c.....					1,400 00	3,200 00	1,800 00		2 81	6 41	3 60	
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.....												
13 The amount of average value of personal property required to be listed by merchants.....					23,450 00	24,000 00	550 00		46 90	48 00	1 10	
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....					1,175 00	1,300 00	125 00		2 37	2 61		25
15 The value of farming and gardening utensils, &c., not exempt from taxation.....					64,465 00	49,952 00		4,503 00	108 97	99 00		9 03
16 The value of Toll Bridges and Ferries.....					400 00	20 00		380 00	81	04		76
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....												
18 The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.....					162,470 00	133,757 00		28,713 00	324 94	297 51		57 43
19 The Total value of Personal Property under different heads.....					\$670,101 00	\$654,049 00		16,052 00	1,340 20	1,308 09		32 11
20 The amount of Special Tax assessed on merchants for State purposes.....									227 60	11 12		216 47
21 The amount of License Tax assessed.....												
22 The Total Tax for State purposes on the above.....									1,567 71	1,319 21		248 58

HARDY COUNTY—Continued.

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HARRISON COUNTY.

PERSONAL PROPERTY.		Number 1870	Number 1871	Number Increase	Number Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.	5,036	5,257	221		\$375,537 00	\$406,215 00	\$30,778 00		\$751 07	\$813 43	\$61 36	
2	The number of wheelbarrows, and value, not included in stock of merchants, &c.	1,008	608		310	43,683 00	35,534 00		8,149 00	87 37	71 07		\$16 30
3	The number of cattle, and their value.	17,857	20,420	2,563		499,755 00	644,556 00	163,803 00		981 51	1,289 11	307 60	
4	The number of sheep and their value.	12,166	10,329		1,637	23,112 00	21,229 00		1,883 00	46 22	42 46		3 76
5	The number of Hogs, and their value.	1,332	1,269		63	8,313 00	7,680 00		633 00	16 63	15 36		1 27
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	836	1,040	204		15,110 00	17,735 00	2,625 00		30 22	35 47	5 25	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	51	48		3	10,305 00	12,550 00	2,345 00		20 41	25 10	4 69	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					1,690 00	1,240 00		350 00	3 20	9 45		72
9	The value of Household and Kitchen Furniture, &c.					172,070 00	185,587 00	13,517 00		344 14	371 17	27 03	
10	The value of Property and capital (not including real estate and articles exempt &c.) employed, &c.					287,710 00	76,595 00		211,115 00	575 42	153 19		422 23
11	The amount of money, bonds, and evidences of debt under control of receiver, &c.					41,610 00	14,703 00		26,817 00	83 22	29 59		53 63
12	The actual value of the capital and surplus or contingent funds of companies other than Rail roads.					60 00	1,500 00	1,440 00		12	3 00	2 88	
13	The amount of average value of personal property required to be listed by merchants.					151,215 00	164,440 00	13,225 00		302 43	328 86	26 45	
14	The amount of the aggregate value of material and manufactured articles required to be listed by manufacturers, &c.					21,399 00	8,515 00		12,884 00	42 80	17 03		25 77
15	The value of farming and gardening utensils, &c., not exempt from taxation.					62,286 00	95,420 00	33,134 00		124 57	190 84	66 27	
16	The value of Toll Bridges and Ferries.					665 40			665 00	1 33			1 33
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.					65,700 00	39,770 00		25,930 00	131 40	79 54		51 86
18	The value of all credits and investments and all monies, whether due or not, in or out of State, after deducting debts.					277,469 00	666,747 00	389,278		554 94	1,333 49	778 55	
19	Total value of personal property under different heads.					\$2,045,499 00	2,400,108 00	351,609 00		\$4,097 00	\$4,800 21	703 21	
20	The amount of Special Tax assessed on merchants for State purposes.									9 30	12 14	2 84	
21	The amount of License tax assessed.									254 20	464 35	210 15	
22	The total tax for State purposes on the above.									\$4,360 50	\$5,276 73	916 23	

PERSONAL PROPERTY.										1870.	1871.	Increase.	Decrease.		
TAX FOR FREE SCHOOLS.										Am't Tax.	Am't Tax.				
23	The amount of Special Tax assessed on merchants for school purposes.....										4 05	5 72	1 07		
24	{ White male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 3,161; 1871, } Total '70, 3,181 { Capitation } 3,238 { Colored male inhabitants of the age of 21 years, at \$1.00 tax on each, '70, 100; '71, 57, } Total '71, 3,238.										\$3,281 00	\$3,238 00		\$23 00	
25	The amount tax on all personal property, at 10 cents on each \$100 value.....										2,048 49	2,400 10	351 61		
TAX FOR HOSPITAL.															
26	The total tax for construction of Hospital, being 5 cents on each \$100 valuation.....										1,024 25	1,200 05	175 80		
27	Total tax for State, Free School and Hospital on all subjects above mentioned.....										\$10,698 89	12,120 60	\$1,421 71		
REAL ESTATE.															
	Number	Number	Increase	Decrease	1870.	1871.	Increase.	Decrease.							
	1870.	1871.	No. Acres	No. Acres											
1	283,414	208,212	18,798												
2	Number of Acres.....														
3	Value of Buildings.....										\$385,041 00	\$832,450 00	447,409 00		
4	Value of Land.....										3,890,511 00	3,447,131 27	383,379 73		
5	Average value per acre, 1871, \$14.36.....														
6	Town Lots, } Value of Buildings.....										359,878 00	378,490 00	18,552 00		
7	Land and Lots—aggregate value.....										134,365 00	147,912 40	13,607 40		
8											4,709,735 00	4,805,923 67	96,188 67		
9	State tax, 20 cents on each \$100 value.										(Including \$32.92 back taxes in 1871,).....	9,419 47	9,044 13	224 66	
10	School tax, 10 cents on each \$100 value										" " " " " "	4,821 94	4,708 74	113 20	
11	Hospital tax, 5 cents on each \$100 value.										" " " " " "	2,354 37	2,409 62	55 25	
12	Total amount tax on all Land, Town Lots and buildings(" " " " " ").....										\$54.97	" " " " " "	\$10,482 58	\$16,875 69	393 11
13	Total amount tax assessed on real and personal property in this county for the years 1870 and 1871 compared.....										\$27,181 47	\$28,906 20	1,814 82		
14	Total from all sources for State purposes, 1870, \$13,779.97; 1871, \$14,920.86. Total for School, 1870, \$10,092.88; 1871, \$10,465.76. Total for Hospital, '70, \$3,378.62; '71, \$3,609.57. Increase, \$1,140.89. Decrease, Increase, \$442.88. Decrease,														

AUDITOR'S REPORT.

JACKSON COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase 1871.	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax.	1871 Am't Tax.	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value.....	2433	2555	122	\$148,922 00	\$137,749 00		\$11,173 00	\$297 84	\$275 48		\$22 34
2 The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....	659	674	15	21,102 00	21,487 00	\$385 00		42 20	42 96	76	
3 The number of Cattle, and their value.....	4877	4538	277	89,906 00	85,277 00	4,629 00		179 00	170 53		8 47
4 The number of Sheep, and their value.....	12478	10259	2269	13,692 00	10,961 00	2,731 00		25 38	21 11		4 27
5 The number of Horses, and their value.....	1688	1949	161	7,796 00	6,574 00	1,221 00		15 59	13 12		2 47
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.....	827	1025	198	6,161 00	6,305 00	154 00		12 30	12 58	28	
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	13	26	13	2,600 00	3,878 00	1,188 00		5 38	7 75	2 37	
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....				50 00	274 00	224 00		10	55	45	
9 The value of Household and Kitchen Furniture, &c.....				66,716 00	61,958 00	12,758 00		131 42	103 90		27 52
10 The value of Property and Capital (not including real estate and articles exempt, &c.) employed, &c.....				39,524 00	32,013 00	7,511 00		79 05	63 03		16 02
11 The amount money, bonds, and evidences of debt under control of receiver, &c.....				20 00	980 00	960 00		04	1 96	1 92	
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.....				1,825 00	1,490 00	335 00		3 65	2 98		67
13 The amount of average value of personal property required to be listed by merchants.....				32,915 00	35,402 00	2,577 00		64 83	70 96	6 13	
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....				18,529 00	10,165 00	8,364 00		37 05	20 32		16 73
15 The value of farming and gardening utensils, &c., not exempt from taxation.....				30,692 00	24,275 00	6,407 00		61 36	48 54		12 82
16 The value of Toll Bridges and Ferries.....				95 00	500 00	405 00		19	1 00	81	
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....					345 00	345 00			60	69	
18 The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.....					22,865 00	22,865 00			45 72	45 72	
19 Total value of Personal property under different heads.....				\$482,229 00	\$570,670 00	\$11,589 00		\$965 00	\$1,040 18	75 18	
20 The amount of special tax assessed on merchants for State purposes.....								38 66	91 99	53 33	
21 The amount of License Tax assessed.....											
22 The Total Tax for State purposes on the above.....								\$1,001 66	\$1,132 17	130 51	

[illegible]

AUDITOR'S REPORT.

JEFFERSON COUNTY

PERSONAL PROPERTY.	Number		Number	Increase	Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax.	1871. Am't Tax.	Increase.	Decrease.
	1870.	1871.											
1 The number of Horses, Mules, Asses, and Jennets, and their value.....	3,933	4,256	323			\$342,875 00	353,350 00	\$9,465 00		\$685 75	\$704 68	\$18 93	
2 The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....	696	767	71			45,800 00	47,430 00	1,570 00		91 72	94 86	3 14	\$0 85
3 The number of Cattle, and their value.....	5,936	6,031	95			134,828 00	134,400 00		\$428 00	269 85	268 80		6 36
4 The number of Sheep, and their value.....	6,061	5,082	979			20,705 00	17,627 00		3,178 00	41 41	35 05		
5 The number of Hogs, and their value.....	8,900	10,043	1,143			51,045 00	56,183 00	5,138 00		102 60	112 37	10 28	
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.....	1,247	1,417	200			24,765 00	24,641 00		124	40 55	40 28		25
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	151	160	9			23,135 00	23,475 00	340 00		46 27	46 96	49	
8 The value of all Gold and Silver plate and Jewellery, not in stock of merchants, &c.....						8,780 00	9,120 00	340 00		17 56	18 24	68	
9 The value of Household and Kitchen Furniture, &c.....						237,970 00	263,475 00	5,505 00		615 94	626 95	11 01	
10 The value of Property and Capital (not including real estate and articles exempt, &c.), employed, &c.....						554,960 00	551,120 00		3,840 00	1,105 92	1,102 29		7 68
11 The amount money, bonds, and evidences of debt under control of receiver, &c.....						3,135 00	5,500 00	1,365 00		6 27	11 00	4 72	
12 The actual value of the capital and surplus or contingent funds of companies other than railroads.....						150,655 00	174,435	23,780 00		301 31	348 87	47 56	
13 The amount of average value of personal property required to be listed by merchants.....						40,090 00	24,050 00		16,040 00	80 18	48 10		32 08
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....						109,110 00	130,345 00	21,235 00		218 25	260 60	42 47	
15 The value of farming and gardening utensils, &c., not exempt from taxation.....						560 00	500 00		60 00	1 12	1 00		12
16 The value of Toll Bridges and Ferries.....						1,320 00	1,300 00		20 00	2 64	2 60		04
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in the State.....													
18 The value of all credits and investments and all moneys, whether due or not, or in or out of State, after deducting debts.....													
19 The total value of personal property under different heads.....						1,769,813 00	1,815,941 00	\$46,028 00		3,550 63	3,651 68	92 06	
20 The amount of special tax assessed on merchants for State purposes.....										1 20			1 29
21 The amount of license tax assessed.....										2,462 04	2,839 22	387 18	
22 The Total Tax for State purposes on the above.....										\$5,092 96	\$6,470 90	\$1,377 94	

No.	PERSONAL PROPERTY.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
	TAX FOR FREE SCHOOLS.				\$6 66
23	The amount of Special Tax assessed on merchants for school purposes.....	6c			
24	{ White male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 2,015; 1871, } Total '70, Total '71, Capitation. { 2,290 }	2,597 00	\$2,927 00	\$400 00	
25	{ Color'd male inhabitants of the age of 21 years, at \$1.00 tax on each, 70, 582; '71, 797. } 2,597. The amount tax on all personal property, at 10 cents on each \$100 value.....	1,739 81	1,815 84	46 0c	
	TAX FOR HOSPITAL.				
26	The total tax for construction of Hospital, being 5 cents on each \$100 valuation, and Special Tax assessed on Merchants for Hospital, 6 cents.....	864 97	907 92	22 9c	
27	Total tax for State, Free School and Hospital on all subjects above mentioned.....	\$11,245 40	\$12,191 60	946 26	
	REAL ESTATE.				
	Number Number Increase Decrease 1870. 1871. No. Acres No. Acres		1870.	1871.	Increase. Decrease.
1	{ Number of Acres.....	130,065	128,716		
2	{ Value of Buildings.....			\$963,024 50	\$53,092 50.
3	{ Land. Value of Land.....			4,030,819 35	3,990,948 06
4	{ Average value per acre, 1871, \$38.31.....				\$39,901 29
5	{ Town Lots } Value of Buildings			447,840 00	12,845 00
6	{ Value of Lots.....			163,209 60	158,325 00
7	Land and Lots—Aggregate value.....			5,553,870 95.	5,574,982 56
8	{ State Tax, 20 cents on each \$100 value.....				\$21,111 61
9	{ School Tax 10 " " " " " "				
10	{ Amount Taxes Assessed } Hospital tax 5 " " " " " "				
11	{ Total amount Tax on all Land, Town Lots and Buildings.....				
12	Total amount Tax assessed on Real and Personal Property in the years 1870 and 1871 compared.....	11,107 74	11	38	42 24
	School Tax 10 " " " " " "	5,653 87	21 1c	5 074 99	21 1c
	Hospital tax 5 " " " " " "	2,776 93	2,787 40	10 5c	
	Total amount Tax on all Land, Town Lots and Buildings.....	\$19,438 54	\$19,512 46	\$73 92	
	Total amount Tax assessed on Real and Personal Property in the years 1870 and 1871 compared.....	\$30,683 93	12	\$1,020 18	
	Total from all sources for State purposes, 1870, \$17,100.70; 1871, \$17,620.88 Total for School, 1870, \$5,921.34; '71, \$10,387.83. Total for Hospital, 1870, \$1,061.90; 1871, \$1,095.41. Increase, \$50.18. Decrease.				Increase, \$33.51. Decrease.

KANAWHA COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase.	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.	2,760	3,028	268	\$167,270 00	\$190,190 00	\$22,920 00		\$334 54	\$386 38	\$51 84	
2	The number of wheeled Vehicles and value, not included in stock of merchants, &c.	719	887	168	27,216 00	33,966 00	6,750 00		54 43	67 93	13 50	
3	The number of Cattle and their value	7,629	7,702	73	148,327 00	153,499 00	5,172 00		297 00	310 99	13 93	
4	The number of Sheep and their value	8,682	8,938	256	12,823 00	13,121 00	298 00		20 63	20 24	59	
5	The number of Hogs and their value	4,200	4,325	125	17,996 00	18,545 00	549 00		35 99	31 09		\$4 90
6	The number of Watches and Clocks and value, not in stock of merchants &c.	1,676	1,400	267	21,767 00	24,104 00	2,437 00		43 53	48 21	4 68	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	86	108	22	16,255 00	20,800 00	4,545 00		32 51	41 60	9 09	
8	The value of all Gold and Silver plate and Jewelry not in stock of merchants, &c.				1,160 00	3,466 00	2,306 00		2 32	6 93	4 61	
9	The value of Household and Kitchen Furniture, &c.				178,277 00	226,774 00	48,497 00		356 55	413 55	57 00	
10	The value of Property and capital (not including real estate and articles exempt, &c.) employed, &c.				167,816 00	530,769 00	391,953 00		335 63	1,119 54	783 80	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.				100 00	3,000 00	2,900 00		20	6 00	5 80	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.				167,266 00	500 00	166,766 00		334 53	1 00	333 53	
13	The amount of average value of personal property required to be listed by merchants.				211,205 00	222,113 00	10,938 00		422 41	444 28	21 87	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.				11,400 00	2,300 00	9,100 00		22 80	4 00	18 20	
15	The value of farming and gardening utensils, &c., not exempt from taxation.				15,961 00	39,723 00	23,750 00		31 93	79 44	47 51	
16	The value of Tull Bridges and Ferries.				12,200 00	29,000 00	16,800 00		24 40	38 20	13 80	
17	The value of all personal property not exempt including stock in Bank or insurance company doing business in State.				3,000 00		3,000 00		6 00		6 00	
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.				151,719 00	49,370 00	102,389 00		303 44	98 66	204 78	
19	Total value of personal property under different heads.				1,332,961 00	1,562,330 00	229,369 00		2,063 02	3,124 66	458 74	
20	The amount of special tax assessed on merchants for State purposes.								1 00		1 00	
21	The amount of license tax assessed.								2,548 66	3,994 53	1,445 87	
22	The Total Tax for State purposes on the above.								\$5,215 58	\$7,119 19	1,903 61	

PERSONAL PROPERTY.

TAX FOR FREE SCHOOLS.

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AUDITOR'S REPORT.

LEWIS COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value, and	2,690	2,729	39	\$168,068 00	\$183,290 00	\$15,222 00		\$336 14	\$306 58	\$30 44	
2 The number of loaded vehicles, and value, not included in stock of merchants, &c.	192	265	74	7,375 00	9,545 00	1,170 00		14 75	19 09	4 34	
3 The number of cattle, and their value.	9,452	11,365	1,913	236,741 00	278,292 00	51,551 00		453 48	656 89	103 11	
4 The number of sheep, and their value.	9,215	7,899	1,316	12,685 00	11,792 00	893 00		25 37	23 58	\$1 79	
5 The number of Hogs, and their value.	1,158	1,408	250	4,561 00	5,433 00	872 00		9 12	10 86	1 74	
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.	655	944	289	6,597 00	8,574 00	1,977 00		13 10	17 14	3 95	
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	18	24	6	4,706 00	4,870 00	165 00		9 41	9 74	33	
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.				711 00	875 00	164 00		1 42	1 75	33	
9 The value of Household and Kitchen Furniture, &c.				75,758 00	78,006 00	2,248 00		161 52	162 01	4 49	
10 The value of Property and capital (not including real estate and articles exempt, &c.) employed, &c.				119,986 00	35,309 00	84,677 00		239 97	70 62	169 35	
11 The amount money, bonds, and evidences of debt under control of receiver, &c.				1,672 00	11,200 00	9,528 00		3 34	22 40	19 06	
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.				125 00	650 00	525 00		25	1 30	1 05	
13 The amount of average value of personal property required to be listed by merchants.				36,680 00	34,918 00	1,762 00		73 36	69 84	3 52	
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.				4,315 00	3,630 00	685 00		8 63	7 26	1 37	
15 The value of farming and gardening utensils, &c., not exempt from taxation.				37,806 00	39,273 00	1,467 00		75 73	78 55	2 82	
16 The value of Toll Bridges and Ferries.											
17 The value of all personal property, not exempt, including stock in Bank or Insurance Company doing business in State.				137,814 00	160,200 00	22,386 00		275 63	320 40	44 77	
18 The value of all credits and investments and all moneys, whether due or not, or in or out of the State, after deducting debts.				8,979 00	92,473 00	83,494 00		17 96	184 95	166 99	
19 The total value of personal property under different heads.				\$854,638 00	\$961,431 00	106,793 00		\$1,709 27	\$1,922 06	213 30	
20 The amount of Special Tax assessed on merchants for State purposes.								378 81	239 48		139 33
21 The amount of License Tax assessed.											
22 The Total Tax for State purposes on the above.								\$2,088 08	\$2,162 14	74 06	

LEWIS COUNTY—Continued.

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AUDITOR'S REPORT.

LINCOLN COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase Decrease	Value 1870.	Value 1871.	Increase Value	Decrease Value	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value.....	876	996	120	\$55,532 00	\$62,171 00	\$6,639 00		\$111 06	\$124 35	\$13 29	
2 The number of wheeled vehicles, and value, not included in stock of merchants, &c.....		164	3	4,246 00	4,426 00	180 00		8 50	8 85	35	
3 The number of Cattle and their value.....	3712	3610	102	68,791 00	67,743 00		648 00	136 76	135 49		1 99
4 The number of Sheep and their value.....	5535	5653	128	7,254 00	6,446 00		808 00	14 51	12 80		1 62
5 The number of Hogs and their value.....	2365	2630	265	7,327 00	6,546 00		781 00	14 06	13 09		1 57
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.....	339	355	16	2,229 00	2,251 00	22 00		4 46	4 50	04	
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....		1	1		5 00	5 00			01		
8 The value of all Gold and Silver Plate and Jewelry, not in stock of merchants, &c.....											
9 The value of Household and Kitchen Furniture, &c.....				120 00	118 00		2 00	24	24		
10 The value of Property and capital (not including real estate and articles exempt, &c.) employed, &c.....				34,968 00	17,835 00		17,123 00	69 97	35 73		34 24
11 The amount money, bonds, and evidences of debt under control of receiver, &c.....				6,205 00	8,631 00	2,326 00		12 56	17 27	4 68	
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.....				11,781 00	20 00		11,755 00	23 56	05		23 51
13 The amount of average value of personal property required to be listed by merchants.....				7,811 00	10,118 00	2,307 00		15 62	20 24	4 62	
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....											
15 The value of farming and gardening utensils, &c., not exempt from taxation.....				11,500 00	10,615 00		845 00	23 13	21 22		1 90
16 The value of Toll Bridges and Ferries.....											
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....											
18 The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.....				16 00	14,175 00	14,159 00		03	28 36	28 32	
19 Total value of Personal Property under different heads.....				\$217,500 00	\$211,136 00		\$6,418 95	\$435 10	\$422 20		12 84
20 The amount of Special Tax assessed on merchants for State purposes.....											
21 Amount of License Tax assessed.....									185 13	185 13	
22 The total Tax for State purposes on the above.....								\$435 10	\$607 39	172 29	

AUDITOR'S REPORT.

LOGAN COUNTY:

PERSONAL PROPERTY.		Number 1870	Number 1871	Number Increase 1871	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.....	731	787	56	\$45,070 00	\$49,583 00	\$5,513 00		\$90 14	\$97 17	\$7 03	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....	40	37	3	1,147 00	1,092 00	\$55 00	\$95 00	2 29	2 10		19
3	The number of Cattle and their value.	4,086	4,467	381	66,633 00	76,226 00	9,593 00		133 27	162 45	19 18	
4	The number of Hogs and their value.	4,727	6,171	444	6,927 00	8,904 00	1,977 00		13 86	17 21	3 35	
5	The number of Sheep and their value.	2,167	2,390	223	6,209 00	5,647 00		613 00	12 52	11 29		1 23
6	The number of Watches and Clocks, and value not in stock of merchants, &c.....	153	172	19	1,145 00	1,134 00		11 00	2 29	2 27		02
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	1	1		75 00	75 00			15	15		
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....											
9	The value of Household and Kitchen Furniture, &c.....				28,902 00	15 00	15 00		53 80	03	03	
10	The value of Property and capital (not including real estate and articles exempt, &c.) employed, &c.....				5,795 00	28,184 00	1,182 00		11 59	56 37	2 57	11 59
11	The amount money, bonds, and evidences of debt under control of receiver, &c.....							5,795 00				
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.....				5,123 00	14,069 00	8,944 00		10 25	28 14	17 89	
13	The amount of average value of personal property required to be listed by merchants.....											
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....				8,106 00	9,299 00	1,193 00		16 21	18 60	2 39	
15	The value of farming and gardening utensils, &c., not exempt from taxation.....											
16	The value of Toll Bridges and Ferries.....											
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....				50 00			50 00	10			10
18	The value of all credits and investments and all monies, whether due or not, or loan out of State, after deducting debts.....				9,210 00	25,647 00	16,437 00		18 42	51 29	32 87	
19	The Total value of personal property under different heads.....				\$182,445 00	\$218,535 00	\$36,090 00		\$364 89	\$437 07	\$72 18	
20	The amount of Special Tax assessed on merchants for State purposes.....											
21	The amount of License Tax assessed.....											
22	The Total Tax for State purposes on the above.....											
									\$364 89	\$608 18	\$243 29	

AUDITOR'S REPORT.

MARION COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value.....	3,713	3,738	25	\$294,235 00	\$273,021 00		\$21,214 00	\$588 47	\$246 04		\$42 43
2 The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....	723	744	21	26,580 00	29,150 00	\$2,570 00		53 16	58 31	\$5 14	
3 The number of Cattle, and their value.....	9,540	10,125	585	282,907 00	271,734 00		11,173 00	565 80	543 47		22 33
4 The number of Hogs, and their value.....	12,517	9,433	3,082	21,994 00	14,952 00		9,042 00	47 98	29 00		18 08
5 The number of Sheep, and their value.....	1,292	1,347	145	8,621 00	6,893 00		1,728 00	17 24	13 70		3 45
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.....	1,421	603	818	13,348 00	9,444 00		3,904 00	26 60	18 89		7 80
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	30	31		3,458 00	3,470 00	12 00		6 90	6 94	04	
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....				461 00	706 00	245 00		92	1 41	49	
9 The value of Household and Kitchen Furniture, &c.....				139,150 00	133,638 00		6,012 00	278 30	266 08		12 22
10 The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.....				255,556 00	38,052 00		317,504 00	711 10	76 10		635 00
11 The amount money, bonds, and evidences of debt under control of receiver, &c.....				6,269 00	51,072 00	44,803 00		12 53	102 14	89 61	
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.....				2,475 00	830 00		1,645 00	4 95	1 66		3 29
13 The amount of average value of personal property required to be listed by merchants.....				92,070 00	80,964 00		11,106 00	184 14	161 87		22 21
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....				32,575 00	40,080 00	7,405 00		65 35	80 16	14 81	
15 The value of farming and gardening utensils, &c., not exempt from taxation.....				53,388 00	27,949 00		25,439 00	106 77	55 90		50 87
16 The value of Toll Bridges and Ferries.....				800 00	8,000 00	7,200 00		1 60	16 00	14 40	
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....				30,405 00	36,500 00	6,095 00		60 80	73 00	12 20	
18 The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.....				740 00	253,856 00	253,126 00		1 48	627 73	526 25	
19 The Total value of Personal Property under different heads.....				1,367,128 00	1,289,721 00		\$77,407 00				164 81
20 The amount of Special Tax assessed on merchants for State purposes.....								\$2,734 25	\$2,679 44		
21 The amount of License Tax assessed.....								497 15	1,778 68	281 53	
22 The Total Tax for State purposes on the above.....								\$3,231 40	\$4,358 12	\$1,126 72	

PERSONAL PROPERTY.

TAX FOR FREE SCHOOLS.

	The amount of Special Tax assessed on merchants for school purposes.....	Total	\$68 87.	644 91	
23	" " White male inhabitants of the age of 21 years, at \$1 tax on each,	{ 70, 2,781; 71, 2,802 }			
24	" " Colored " "	{ 70, 24; 71, 26 }			
25	The amount tax on all personal property, at 10 cents on each \$100 value	1870, 2,805; 1871, 2,828 1,367 13.	\$2,838 00 1,283 7-	\$23 00	\$77 41
TAX FOR HOSPITAL.					
26	The total tax for construction of Hospital, being 5 cents on each \$100 valuation		688 87.		23 96
27	Total taxes for State, Free School and Hospital on all subjects above mentioned.....		\$8,072 41	\$9,120 72	\$1,048 32

TAX FOR HOSPITAL.

26	The total tax for construction of Hospital, being 5 cents on each \$100 valuation
27	Total taxes for State, Free School and Hospital on all subjects above mentioned

REAL ESTATE.

1	Number of Acres.....	193,347	198,445	5,098			
2	Land. } Value of Buildings.....						\$3,951 00
3	Value of Land.....						\$241,903 00
4	Value of Buildings.....						\$21,885 00
5	Average value per acre, 1871, \$12.65.						
6	Town Lots. } Value of Buildings.....						157,889 00
7	Value of Lots.....						51,783 00
8	Land and Lots—Aggregate value.....						\$24,935 00
9	State Tax, 20 cents on each \$100 value.....						
10	School Tax.....						
11	Hospital Tax.....						
12	Amount Tax Assessed.....						

Total amount tax assessed on Real and Personal Property in this county for the years 1879 and 1881 compared	\$17,751.65	\$18,408.73
Total from all sources for State purposes, 1879, \$5,816.07; 1881, \$5,816.06.		
Total from all sources for State purposes, 1879, \$6,384.31; 1881, \$6,384.02.		
Increase, \$93.79.	Decrease,	\$11.45.
Increase, \$111.45.	Decrease,	\$0.26.
Increase, \$10,424.10; 1881, \$10,424.11.		
Increase, \$0.26.		
		\$589.08

AUDITOR'S REPORT.

MARSHALL COUNTY.

PERSONAL PROPERTY.		Number 1870	Number 1871	Number Increase	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value,.....	3,324	3,886	562	\$181,977 00	\$105,472 00	\$13,495 00		\$363 71	\$390 94	\$27 23	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.,.....											
3	The number of Cattle, and their value,.....	677	1,299	622	19,941 00	34,489 00	14,548 00		39 88	68 98	29 10	
4	The number of Sheep, and their value,.....	5,617	6,366	958	99,143 00	135,206 00	36,063 00		198 14	270 41	72 27	
5	The number of Hogs, and their value,.....	28,197	24,277	1,920	32,482 00	42,406 00	8,814 00		67 36	84 99	17 63	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.,.....	994	1,567	533	5,929 00	11,213 00	5,184 00		11 85	22 43	10 58	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.,.....	1,437	2,10	699	8,120 00	11,372 00	3,252 00		10 23	22 74	6 51	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.,.....	58	41	17	3,749 00	4,705 00	956 00		7 50	9 41	1 91	
9	The value of Household and Kitchen Furniture, &c.,.....				225 00	135 00		\$90 00	45	87	23 76	\$0 18
10	The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.,.....				68,711 00	80,564 00	11,853 00		137 37	161 13		
11	The amount of money, bonds, and evidences of debt under control of receiver, &c.,.....				2,300 00	35,220 00	32,920 00		4 60	70 44	65 84	
12	The actual value of the capital and surplus or contingent funds of companies other than Rail roads.....				69,220 00	60,422 00		8,292 00	128 44	121 85		16 59
13	The amount of average value of personal property required to be listed by merchants.....				704 00	28,000 00	27,296 00		1 40	66 00	54 60	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.,.....				56,510 00	52,580 00		3,930 00	113 02	111 16		1 86
15	The value of farming and gardening utensils, &c., not exempt from taxation.....				1,700 00	2,700 00	1,000 00		3 40	5 40	2 00	
16	The value of Toll Bridges and Ferries.....				12,107 00	13,128 00	1,031 00		24 22	26 27	2 05	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....				13,135 00	6,600 00		6,535 00	20 27	13 24		13 07
18	The value of all credits and investments and all monies, whether due or not, in or out of State, after deducting debts.....				83,005 00	66,475 00		10,530 00	166 01	132 85		34 06
19	Total value of personal property under different heads.....				\$664,156 00	\$784,287 00	124,131 00		\$1,320 31	\$1,668 57	\$248 26	
20	The amount of Special Tax assessed on merchants for State purposes.....								306 22	1,212 77	906 55	
21	The amount of License tax assessed.....											
22	The total tax for State purposes on the above.....								\$1,626 53	\$2,781 34	\$1,154 81	

MARSHALL COUNTY—Continued.

No.	PERSONAL PROPERTY.	Am't 1870.	Am't 1871.	Inc. or Dec.	Decrease.
TAX FOR FREE SCHOOLS.					
22	The amount of Special Tax assessed on merchants for school purposes.....				
23	White male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 2,328; 1871, Total 71, 3,050.				
24	Capitation.....	\$2,354 00	\$3,000 00	105 00	
25	Colored male inhabitants of the age of 21 years, at \$1.00 tax on each, 70, 26; 71, 25. } Total 71, 3,050.				
26	The present tax on all personal property, at 10 cents on each \$100 value.....	680 15	784 28	124 13	
TAX FOR HOSPITAL.					
27	The total tax for construction of Hospital, being 5 cents on each \$100 valuation.....	339 08	392 14	62 06	
28	Total tax for State, Free School and Hospital on all subjects above mentioned.....	\$5,570 76	\$7,017 76	\$1,447 00	
REAL ESTATE.					
	Number 1870. Number 1871. Increase No. Acres Decrease No. Acres Increase. Decrease.				
1	Number of Acres.....	190,721	1,095		
2	Land. } Value of Buildings.....	\$410,497 00	\$318,559 00		\$91,938 00
3	Land. } Value of Land.....	2,811,219 52	2,837,083 98		7,106 00
4	Average value per acre, 1871, \$16.54.....				
5	Town Lots. } Value of Buildings.....	139,218 00	143,746 95	\$4,528 00	1,788 95
6	Town Lots. } Value of Lots.....	61,502 00	61,773 00		
7	Land and Lots—aggregate value.....	3,437,526 52	3,301,102 93		96,383 54
8	State tax, 20 cents on each \$100 value.....	\$6,915 05	\$6,722 33		\$192 72
9	School tax, 10 cents on each \$100 value.....	3,437 52	3,361 16		96 06
10	Hospital tax, 5 cents on each \$100 value.....	1,728 70	1,080 56		48 18
11	Amount taxes assessed.....	\$12,101 33	\$11,764 07		\$337 26
12	Total amount tax assessed on real and personal property in this county for the years 1870 and 1871 compared.....	\$17,072 09	\$18,781 83	\$1,109 74	
Total from all sources for State purposes, 1870, \$8,341.38; 1871, \$9,341.67. Total for School, 1870, \$2,438.84; 71, \$2,072.42. Total for Hospital, 1870, \$1,080.56; 71, \$820.72. Increase, \$302.09. Decrease, \$133.77. Decrease, \$133.88.					

AUDITOR'S REPORT.

MASON COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase or Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax.	1871 Am't Tax.	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value.....	3415	3530	115	\$210,966 00	\$215,800 00	\$4,833 00		\$421 92	\$431 61	\$9 69	
2 The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....	1022	1290	268	40,754 00	47,791 00	7,037 00		81 50	95 57	14 07	
3 The number of Cattle, and their value.....	7538	7815	278	189,703 00	198,715 00	8,919 00		379 50	397 42	17 83	
4 The number of Sheep, and their value.....	9807	8285	1524	10,822 00	10,138 00		284 00	21 64	21 07		57
5 The number of Hogs, and their value.....	1924	2159	235	12,280 00	11,659 00		621 00	24 56	23 32		1 24
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.....	1085	2299	1214	16,850 00	21,543 00	4,693 00		33 70	43 08	9 38	
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	63	74	11	10,695 00	12,155 00	1,460 00		21 39	24 31	2 92	
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....				2,147 00	2,710 00	563 00		4 20	5 41	1 12	
9 The value of Household and Kitchen Furniture, &c.....				141,143 00	141,228 00	85 00		282 28	282 46	18	
10 The value of Property and capital (not including real estate and articles exempt, &c.) employed, &c.....				109,063 00	290,510 00	180,847 00		219 33	581 02	361 69	
11 The amount money, bonds, and evidences of debt under control of receiver, &c.....				36,586 00	1,394 00		35,192 00	73 17	2 78		70 49
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.....				19,961 00	3,000 00		16,361 00	39 92	7 20		32 72
13 The amount of average value of personal property required to be listed by merchants.....				122,279 00	109,067 00		13,212 00	244 56	218 13		26 42
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....				22,830 00	25,700 00	2,870 00		45 66	51 40	5 74	
15 The value of farming and gardening utensils, &c., not exempt from taxation.....				47,865 00	53,944 00	6,079 00		95 73	107 88	12 15	
16 The value of Toll Bridges and Ferries.....					6,000 00	6,000 00			13 20	13 20	
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....				16,330 00	80,350 00	64,020 00		32 66	161 70	129 04	
18 The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.....				388,885 00	220,391 00		168,494 00	777 77	440 77		337 00
19 Total value of Personal property under different heads.....				1,403,546 00	1,454,104 00	\$50,558 00		\$2,807 08	\$2,908 40	\$101 32	
20 The amount of special tax, assessed on merchants for State purposes.....								22 17			22 17
21 The amount of License Tax assessed.....								1,227 25	1,239 26		13 01
22 The Total Tax for State purposes on the above.....								\$4,066 50	\$4,147 66	\$81 16	

MASON COUNTY—Continued.

PERSONAL PROPERTY.											
TAX FOR FREE SCHOOLS.											
23	The amount of Special Tax assessed on merchants for school purposes.....										
24	Capitalization.	3,427	White male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 3,194; 1871, }				Total	Total			
25	The amount tax on all personal property at 10 cents on each \$100 value		Colored male inhabitants of the age of 21 years, at \$1 tax on each, 1870, 70; 1871, 117..... }				70, 3,264; '71, 3,544.				
								\$10 70			\$10 75
								3,264 00	\$3,541 00		\$2 10 00
								1,403 54	1,454 10		50 56
TAX FOR HOSPITAL.											
26	The total tax for construction of Hospital, being 5 cents on each \$100 valuation.....										
27	Total tax for State, Free School and Hospital on all subjects above mentioned										
								701 70	727 05		25 25
								\$9,436 55	\$9,872 81		\$436 26
REAL ESTATE.											
		Number	Number	Increase	Decrease		1870.	1871.	Increase.	Decrease.	
		1870.	1871.	No. Acres	No. Acres						
1	Number of Acres.....	311,584	397,770		3,814						
2	Land.....					\$185,050 00	\$151,157 00			\$33,893 00	
3	Value of Buildings.....					3,354,507 00	3,298,403 00			56,104 00	
4	Average value per acre for 1871, \$12.17.....										
5	Town Lots.....					714,270 00	910,800 00		196,530 00		
6	Value of Buildings.....					274,820 00	138,300 00			136,520 00	
7	Land and Lots—aggregate value.....					4,828,627 00	4,798,170 00		\$30,157 00		
8	State Tax, 20 cents on each \$100 value										6 13
9	School " 10 ".....										31 51
10	Hospital " 5 ".....										11 66
	Amount taxes assessed.....										
	Total amount Tax on all Land, Town Lots and Buildings										106 30

MERCER COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number Increase 1871.	Number Decrease 1871.	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.	1,384	1,121	263	\$77,145 00	\$58,592 00		\$18,553 00	\$154 29	\$117 18		\$37 11
2	The number of wheeled Vehicles and value, not included in stock of merchants, &c.	293	231	34	7,435 00	6,567 00	868 00		14 87	13 13		1 74
3	The number of Cattle and their value	3,543	3,613	32	61,540 00	50,365 00	11,175 00		123 08	100 73		22 25
4	The number of Sheep and their value	6,836	8,691	1,137	9,035 00	7,073 00	1,962 00		18 11	14 16		3 96
5	The number of Hogs and their value	1,356	1,404	54	3,870 00	3,424 00	446 00		7 74	6 91		00 83
6	The number of Watches and Clocks and value, not in stock of merchants &c.											
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	388	371	17	2,710 00	2,223 00	487 00		5 42	4 46		00 97
8	The value of all Gold and Silver Plate and Jewelry not in stock of merchants, &c.	2	1	1	200 00	100 00	100 00		40	20		00 20
9	The value of Household and Kitchen Furniture, &c.				250 00	52 00	198 00		50	10		00 40
10	The value of Property and capital (not including real estate and articles exempt, &c.) employed, &c.				34,615 00	25,860 00	8,755 00		69 27	51 72		17 51
11	The amount money, bonds, and evidences of debt under control of receiver, &c.				11,165 00		11,165 00		22 33			22 33
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.											
13	The amount of average value of personal property required to be listed by merchants.				15,235 00	11,060 00	4,155 00		30 47	22 16		8 31
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.				3,215 00	2,320 00	895 00		6 43	4 61		1 79
15	The value of farming and gardening utensils, &c., not exempt from taxation.				15,885 00	11,547 00	4,338 00		31 77	23 09		8 68
16	The value of Toll Bridges and Ferries				40 00		40 00		08			00 08
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State				90 00	500 00	410 00		18	1 00	00 82	
18	The value of all credits and investments and all monies, whether due on not, or in or out of State, after deducting debts											
19	Total value of personal property under different heads.				\$242,450 00	\$193,405 00	48,985 00					
						13,732 00	13,732 00			27 47	27 47	
									\$484 90	\$386 93		97 97
20	The amount of special tax assessed on merchants for State purposes								9 20	4 00		1 80
21	The amount of license tax assessed								217 00	303 00		176 06
22	The Total Tax for State purposes on the above								\$704 10	\$783 93		\$79 80

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AUDITOR'S REPORT.

MINERAL COUNTY

PERSONAL PROPERTY.		Number 1870	Number 1871	Number Increase	Number Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax.	1871. Am't Tax.	Increase.	Decrease.
1	The number of Horses, Mules, Asses, and Jennets, and their value.	1,705	1,778	73		\$129,485 00	\$127,790 00		\$1,495 00	\$258 97	\$255 62		\$3 35
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	253	361	108		12,540 00	17,195 00	\$4,655 00		13 08	34 39	\$21 31	
3	The number of Cattle, and their value.	5,048	4,759	289		141,743 00	146,342 00	4,599 00		183 46	292 64	119 16	
4	The number of Sheep, and their value.	7,056	5,690	1,456		14,491 00	12,920 00		1,571 00	28 98	25 84		\$3 14
5	The number of Hogs, and their value.	766	880	114		5,345 00	6,423 00	1,078 00		10 64	12 86	2 21	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	535	858	323		12,236 00	11,257 00		979 00	24 46	22 52		1 94
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	21	21			3,615 00	3,285 00		330 00	7 22	6 57		65
8	The value of all Gold and Silver plate and Jewellery, not in stock of merchants, &c.					1,825 00	1,211 00		414 00	3 25	2 30		95
9	The value of Household and Kitchen Furniture, &c.					106,910 00	100,090 00		5,850 00	111 82	200 12	68 30	
10	The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.					56,930 00	4,914 00		52,016 00	113 86	9 82		104 04
11	The amount money, bonds, and evidences of debt under control of receiver, &c.					7,795 00	300 00		7,495 00	15 50	60		14 99
12	The actual value of the capital and surplus or contingent funds of companies other than railroads.					1,450 00	800 00		560 00	2 96	1 78		1 12
13	The amount of average value of personal property required to be listed by merchants.					70,850 00	96,547 00	21,697 00		141 70	193 09	51 39	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					12,950 00	18,102 00	5,152 00		25 90	36 20	10 30	
15	The value of farming and gardening utensils, &c., not exempt from taxation.					43,581 00	33,890 00		9,691 00	87 17	67 78		19 39
16	The value of Toll Bridges and Ferries.												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in the State.					10,250 00	17,145 00	6,895 00		20 50	34 25	13 79	
18	The value of all credits and investments and all moneys, whether due or not, or in or out of State, after deducting debts.					124,530 00	98,200 00		26,330 00	249 06	196 40		52 66
19	The total value of personal property under different heads.					\$773,145 00	\$731,599 00		\$41,636 00	\$1,546 20	\$1,463 01		\$83 25
20	The amount of special tax assessed on merchants for State purposes.									1 24	34 25		1 24
21	The amount of license tax assessed.									2,066 53	2,805 23	749 10	
22	The Total Tax for State purposes on the above.									\$3,604 03	\$4,288 64	\$684 61	

MONONGALIA COUNTY.

PERSONAL PROPERTY.		Number 1870.	Number 1871.	Number Increase.	Number Decrease.	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.	4,517	4,626	109		\$322,028 00	\$331,875 00	\$9,847 00		\$644 06	\$603 75	\$19 09	
2	The number of wheeled vehicles, and value, not included in stock of merchants, &c.	248	229		9	15,277 00	14,047 00		\$1,230 00	30 59	28 00		\$2 60
3	The number of Cattle, and their value.	12,240	13,031	811		365,202 00	362,151 00	40,949 00		610 41	704 30	93 80	
4	The number of Sheep, and their value.	15,614	11,141	4,473		23,322 00	19,496 00		3,826 00	40 65	38 99		7 66
5	The number of Hogs, and their value.	2,385	1,706	1,276		14,027 00	9,042 00		4,985 00	28 07	18 08		9 97
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	2,165	1,400		765	13,465 00	11,162 00		2,303 00	20 99	22 33		4 06
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	41	47	6		5,945 00	5,010 00		225 00	10 49	10 02		47
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					1,287 00	1,126 00		141 00	2 62	2 25		28
9	The value of Household and Kitchen Furniture, &c.					123,455 00	129,370 00	5,915 00		246 91	258 75	11 84	
10	The value of Property and capital (not including real estate and articles exempt, &c.) employed, &c.					19,770 00	7,638 00		12,112 00	42 24	15 32		26 92
11	The amount money, bonds, and evidences of debt under control of receiver, &c.					44,058 00	44,698 00	640 00		88 12	80 30	1 27	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.					9,750 00	4,818 00		4,932 00	10 54	9 64		9 86
13	The amount of average value of personal property required to be listed by merchants.					87,780 00	90,015 00	2,235 00		175 06	180 00	4 37	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					7,200 00	7,535 00	335 00		14 46	15 07	67	
15	The value of farming and gardening utensils, &c., not exempt from taxation.					87,634 00	101,616 00	13,992 00		175 26	203 24	27 98	
16	The value of Toll Bridges and Ferries.					2,040 00	1,250 00		790 00	4 08	2 56		1 53
17	The value of all personal property, not exempt, including stock in Bank or Insurance Company doing business in State.					30,450 00	44,200 00	4,750 00		78 90	88 40	9 50	
18	The value of all credits and investments and all moneys, whether due or not, or in or out of the State, after deducting debts.					407,433 00	437,345 00	29,912 00		814 85	874 60	59 84	
19	The total value of personal property under different heads.					1,528,433 00	1,611,916 00	\$83,483 00		\$3,068 89	\$3,223 83	\$154 94	
20	The amount of Special Tax assessed on merchants for State purposes.									5 08	1 35		4 33
21	The amount of License Tax assessed.									501 37	522 40	21 03	
22	The Total Tax for State purposes on the above.									\$1,575 94	\$3,747 58	\$171 64	

PERSONAL PROPERTY.

TAX FOR FREE SCHOOLS.

		\$2 86	68	\$2 15
(20)	The amount of Special Tax assessed on merchants for school purposes.			
(21)	White male inhabitants of the city of 21 years of age or over at \$1.00 tax on each.	1970, 2,673; 1871,	To G Total	
(22)	Colored male inhabitants of the city of 21 years of age or over at \$1.00 tax on each.	1870, 45; 1871, 53		
(23)	Back capitation tax and interest due for 1870, \$2,554; back capitation tax and interest included for 1871, \$4,300.			
(24)	The amount tax on all personal property, at 10 cents on each \$100 value (including back tax and interest for 1870, \$6.02; and for 1871, \$77.08).			
		1,553 45	1,611 91	58 46
				\$94 76
				\$2,792 50
				\$2 86

TAX FOR HOTEL.

26	The total tax for construction of Hospital, being 5 cents on each \$100 value... (Includes back tax and interest for 1871, \$21.91) and Special tax on merchants for 1870, \$1.11, and 1871 10.).....	
27	Total tax for State, Free School, and Hospital on all subjects above mentioned.....	

REAL ESTATE,

REAL ESTATE.		Number 1870.	Number 1871.	Increase No Acres.	Decrease No Acres.	1870.	1871	Increase.	Decrease.
1	Number of Acres	2,88,575	2,96,101		2,474				
2	Land.								
3	Value of Buildings					\$116,616 00	\$177,894 00		\$61,278 00
4	Value of Land.					2,537,967 00	2,537,479 00	113,512 00	
5	Average value per acre, 1871, \$12.39								
6	Town Lots.					172,318 00	173,368 00	3,050 00	
7	Value of buildings.					74,393 00	70,949 00	1,656 00	
8	Value of Lots.								
9	Land and Lot—aggregate value.					2,817,294 00	2,926,790 00	109,496 00	
10	State Tax, 20 cents on each \$100 value, (including back taxes and interest for 1870, \$4.16, and for 1871, \$13.88.)								
11	School Tax, 10 cents on each \$100 value, (including back taxes and interest for 1870, \$1.02, and for 1871, \$4.86)								
12	Hospital Tax, 5 cents on each \$100 value (including back taxes and interest for 1871, \$2.62)								
13	Total amount Tax on all Land, Town Lots and Buildings								

2.	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared.....	\$18,491.68	\$19,247.26	\$755.58
	Total from all sources for State purposes, 1870, \$1,214.68; 1871, \$4,615.01. Total for School, 1870, \$7,105.03; 1871, \$7,538.54. Total for Hospital, 1870, \$2,173.97; 1871, \$2,203.08.			
	Increase, \$340.36 Decrease, \$255.51			
	Increase, \$19.71; Decrease, \$19.71			

AUDITOR'S REPORT.

MONROE COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase.	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax.	1871 Am't Tax.	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value.....	3,192	2,713		\$211,710 00	\$181,150 00		\$30,560 00	\$423 42	\$362 30		\$41 12
2 The number of wheeled vehicles, and value, not included in stock of merchants, &c.....	452	394		18,970 00	20,000 00	\$1,800 00		36 40	40 00	\$3 60	
3 The number of Cattle and their value.....	7,408	9,211	1,803	190,220 00	190,832 00	612 00		380 41	381 66	1 25	
4 The number of Sheep and their value.....	12,046	8,927	3,719	15,500 00	10,785 00	4,715 00		31 00	21 57		10 43
5 The number of Hogs and their value.....	1,053	989	64	4,270 00	3,922 00	348 00		8 64	7 85		68
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.....	537	1,001	461	7,835 00	8,690 00	855 00		15 67	17 38	1 71	
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	25	24		3,630 00	3,210 00	420 00		7 26	6 42		84
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....											
9 The value of Household and Kitchen Furniture, &c.....				1,675 00	2,320 00	645 00		3 35	4 64		
10 The value of Property and capital (not including real estate and articles exempt, &c.) employed, &c.....				108,370 00	94,032 00	14,238 00		216 74	188 06	1 29	28 68
11 The amount money, bonds, and evidences of debt under control of receiver, &c.....				205,665 00	108,380 00	37,285 00		411 33	356 76		74 57
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.....				5,000 00	1,000 00	4,000 00		10 00	2 00		8 00
13 The amount of average value of personal property required to be listed by merchants.....				42,290 00	65,815 00	23,615 00		64 40	131 63	47 23	
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....				6,280 00	6,400 00	120 00		12 56	12 80	24	
15 The value of farming and gardening utensils, &c., not exempt from taxation.....				19,445 00	18,227 00	1,108 00		38 80	36 48		2 41
16 The value of Toll Bridges and Ferries.....				250 00	250 00	250 00		50	00 50	50	
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....											
18 The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.....											
19 Total value of Personal Property under different heads.....				\$310,220 00	\$775,023 00	\$65,227 00		\$1,080 50	\$1,560 05		\$120 45
20 The amount of Special Tax assessed on merchants for State purposes.....								218 87	2,263 90		2,045 03
21 Amount of License Tax assessed.....											
22 The total Tax for State purposes on the above.....								\$1,800 37	\$3,813 95		\$1,914 58

PERSONAL PROPERTY.

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MORGAN COUNTY.

No.	PERSONAL PROPERTY.	Number Number		Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
		1870	1871								
1	The number of Horses, Mules, Asses and Jennets, and their value.....	1,034	1,067	\$76,112 00	\$81,320 00	\$5,178 00		\$152 28	\$162 64	\$10 36	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....	433	433	14,179 00	14,365 00	186 00		28 36	28 75	37	
3	The number of Cattle and their value.....	2,433	2,356	30,445 00	41,068 00	1,023 00		78 80	82 14	3 26	
4	The number of Sheep and their value.....	2,737	2,125	6,624 00	4,343 00		\$1,281 00	11 25	8 69		\$2 56
5	The number of Hogs and their value.....	595	671	2,788 00	3,722 00	934 00		6 58	7 44	1 86	
6	The number of Watches and Clocks, and value not in stock of merchants, &c.....	773	831	6,424 00	6,667 00	243 00		12 85	13 33	48	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	14	10	1,900 00	1,165 00		435 00	3 20	2 33		87
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....				233 00		306 00	1 20	56		61
9	The value of Household and Kitchen Furniture, &c.....			63,943 00	63,121 00		822 00	127 80	126 24		1 65
10	The value of Property and capital, not including real estate and articles exempt, &c., employed, &c.....			33,835 00	38,328 00	4,491 00		67 67	76 65	8 98	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.....			5,532 00	4,649 00		883 00	11 07	9 30		1 77
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.....			9,000 00	60,550 00	51,550 00		18 06	121 10	103 10	
13	The amount of average value of personal property required to be listed by merchants.....			29,870 00	28,065 00		1,905 00	59 94	56 01		3 93
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....			3,990 00	2,970 00		1,020 00	7 98	6 94		2 04
15	The value of farming and gardening utensils, &c., not exempt from taxation.....			22,781 00	23,201 00	417 00		45 57	46 40	83	
16	The value of Toll Bridges and Ferries.....										
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....				4,700 00	4,700 00			9 40	9 40	
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.....										
19	The Total value of personal property under different heads.....			\$315,855 00	\$378,465 00	\$62,610 00		\$631,71	\$756 93	\$125 22	
20	The amount of Special Tax assessed on merchants for State purposes.....										
21	The amount of License Tax assessed.....							844 93	1,042 63	197 60	
22	The Total Tax for State purposes on the above.....							\$1,476 64	\$1,799 78	\$323 14	

PERSONAL PROPERTY.

TAX FOR FREE SCHOOLS.

23.	The amount of Special Tax assessed on merchants for school purposes.....		Total '70,	Total '71,
24.	{ White male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 940; 1871, 961. Capitation } Colored male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 21; 1871, 24.	940.	961.	984.
25.	The amount tax on all personal property, at 10 cents on each \$100 value			

TAX FOR HOSPITAL.

TAX FOR HOSPITAL.

26. The total tax for construction of Hospital, being 5 cents on each \$100 valuation.....

27. Total tax for State, Free School and Hospital on all subjects above mentioned.....

REAL ESTATE.

1	Land.	{	Number of Acres	151.5291	405		
2			Value of Buildings				
3			Value of Land				
4	Town Lots.	{	Average value	1871.	\$5.08	\$157,390 00	\$172,700 00
5			Buildings			387,194 00	
6			Value of Lots			99,859 00	97,843 00
7	Land and Lots	{	Value of aggregate value			21,722 00	21,722 00
8			Value of aggregate value			\$689,523 00	\$679,459 00
						\$23,361 00	\$23,361 00
						2,016 00	2,016 00
						87 00	87 00
						\$1,064 00	\$1,064 00

8.	State tax, 20 cents on each \$100 value.....	<u>\$1,419.69</u>
9.	School tax, 10 cents on each \$100 value.....	717.85
10.	Hospital tax, 5 cents on each \$100 value.....	359.73
Amount taxes assessed {		354.52
Total amount tax on all Land, Town Lots and buildings.....		<u>\$2,492.46</u>
		<u>\$2,378.18</u>
		<u>\$14.28</u>

Total amount tax assessed on real and personal property in this county for the years 1870 and 1871 compared.....	\$5,493 88.	\$7,729 81.	\$395 83.
Total from all sources for State purposes, 1870, \$2,806.33; 1871, \$1,138.77. Total for School, 1870, \$1,914.70; 1871, \$2,142.08. Total for Hospital, 70, \$512.80; 71, \$525.16 Increase, \$262.44. Decrease, \$147.38. Increase, \$16.11. Decrease,			

MCDOWELL COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase.	Number Decrease.	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.	207	204			\$12,507 00	\$12,800 00	\$293 00		\$25 01	\$25 60	\$00 59	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	15	13			410 00	450 00	40 00		82	90	8	
3	The number of Cattle, and their value	1,143	1,087			14,747 00	15,874 00	1,127 00		29 49	31 75	2 26	
4	The number of Sheep, and their value	1,251	1,265			1,771 00	1,841 00	70 00		3 54	3 69	15	
5	The number of Hogs, and their value	707	704			1,689 00	1,570 00	71 00	\$319 00	3 38	2 74		64
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	34	29			249 00	151 00		98 00	50	31		19
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.												
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.												
9	The value of Household and Kitchen Furniture, &c.					5,293 00	5,086 00		207 00	10 59	10 17		42
10	The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.					2,091 00			2,091 00	4 18			4 18
11	The amount money, bonds, and evidences of debt under control of receiver, &c.												
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.					450 00	728 00	278 00		90	1 46	56	
13	The amount of average value of personal property required to be listed by merchants.												
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					2,551 00	2,751 00	197 00		5 11	5 50	39	
15	The value of farming and gardening utensils, &c., not exempt from taxation.												
16	The value of Toll Bridges and Ferries.												
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.							1,425	1,425 00		2 85	2 85	
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.					\$41,740 00	\$42,476 00	\$716 00		\$83 52	\$84 95	\$1 43	30
19	The Total value of Personal Property under different heads.												
20	The amount of Special Tax assessed on merchants for State purposes.									30			
21	The amount of License Tax assessed.												
22	The Total Tax for State purposes on the above.									\$83 82	\$84 95	\$1 13	

[illegible]

NICHOLAS COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.	1,140	1,190	50	\$59,453 00	\$53,265 00		\$6,188 00	\$118 01	\$106 53		\$12 38
2	The number of wheeled Vehicles and value, not included in stock of mer- chants, &c.	194	188	6	4,727 00	5,320 00	\$593 00		9 45	10 64	\$1 19	
3	The number of Cattle and their value	4,206	4,507	301	64,187 00	66,028 00	2,441 00		128 37	153 26	4 89	
4	The number of Sheep and their value	7,251	7,065	286	9,703 00	8,300 00		1,403 00	19 41	10 60		2 81
5	The number of Hogs and their value	1,704	1,726	22	3,423 00	2,922 00		473 00	6 85	5 90		95
6	The number of Watches and Clocks and value, not in stock of merchants &c.	544	529	15	2,060 00	2,411 00		249 00	5 32	4 82		50
7	The number of Piano-fortes, &c., and value, not included in stock of mer- chants, &c.	5	5		660 00	464 00		196 00	1 32	93		39
8	The value of all Gold and Silver plate and Jewelry not in stock of mer- chants, &c.											
9	The value of Household and Kitchen Furniture, &c.				20 00	77 00	57 00		04	15	11	
10	The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.				22,882 00	19,869 00		3,013 00	45 76	39 74		6 02
11	The amount money, bonds, and evidences of debt under control of re- ceiver, &c.					50 00	50 00			10	10	
12	The actual value of the capital and surplus or contingent funds of com- panies other than Railroads.											
13	The amount of average value of personal property required to be listed by merchants.				9,550 00	9,420 00		130 00	19 10	18 84		26
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.											
15	The value of farming and gardening utensils, &c., not exempt from tax- ation.				12,267 00	9,820 00		2,447 00	24 53	19 64		4 89
16	The value of Toll Bridges and Ferries				400 00	520 00	150 00		80	1 10	30	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.											
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts				37,638 00	39,070 00		7,568 00	75 28	60 14		15 14
19	Total value of personal property under different heads				\$227,572 00	\$209,196 00	\$18,376 00		\$455 14	\$418 39		36 75
20	The amount of special tax assessed on merchants for State purposes											
21	The amount of license tax assessed								44 46	46 49	\$2 03	
22	The Total Tax for State purposes on the above								\$499 60	\$464 84		\$34 7

PERSONAL PROPERTY.

TAX FOR FREE SCHOOLS.

TAX FOR HOSPITAL.

Total tax for State, Free School and Hospital on all subjects above mentioned.

REAL ESTATE.

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AUDITOR'S REPORT.

OHIO COUNTY.

PERSONAL PROPERTY.	Number 1870	Number 1871	Number Increase Decrease	Value 1870.	Value 1871.	Increase Value..	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value.....	2,566	2,700	143	\$152,990 00	\$158,910 00	\$5,920 00		\$305 98	\$317 82	\$11 84	
2 The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....	1,223	1,479	256	66,945 00	78,620 00	11,675 00		133 89	157 24	23 35	
3 The number of Cattle, and their value.....	3,108	3,479	371	61,210 00	69,890 00	8,680 00		122 42	139 78	17 36	
4 The number of Sheep, and their value.....	35,415	34,792	623	70,700 00	69,220 00		1,480 00	141 40	138 44		\$2 96
5 The number of Hogs, and their value.....	1,070	514	556	6,440 00	4,115 00		2,325 00	12 88	8 23		4 65
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.....	2,968	2,873	95	59,320 00	60,780 00	960 00		119 64	121 56	1 92	
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	443	463	20	77,895 00	76,885 00		710 00	155 19	153 77		1 42
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....				5,125 40	4,000 00		1,125 00	10 25	8 00		2 25
9 The value of Household and Kitchen Furniture, &c.....				493,780 00	486,390 00		6,490 00	987 56	972 38		12 48
10 The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.....				37,470 00	480,003 00	442,533 00		74 94	960 00	885 06	
11 The amount of money, bonds, and evidences of debt under control of receiver, &c.....				27,270 00	38,630 00	11,360 00		54 54	77 26	22 72	
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.....				427,080 00	521,910 00	94,830 00		854 16	1,043 82	189 66	
13 The amount of average value of personal property required to be listed by merchants.....				1,475,890 00	1,407,354 00		68,436 00	2,931 78	2,814 70		137 08
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....				803,015 00	802,723 00		292 00	1,606 63	1,605 45		56
15 The value of farming and gardening utensils, &c., not exempt from taxation.....				77,825 00	91,320 00	13,505 00		155 67	182 64	26 97	
16 The value of Toll Bridges and Ferries.....				107,800 00	109,400 00	1,600 00		215 60	218 80	3 20	
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....				847,750 00	815,810 00		31,940 00	1,665 50	1,631 62		33 88
18 The value of all credits and investments and all monies, whether due or not, in or out of State, after deducting debts.....				1,172,811 00	666,685 00		506,126 00	2,345 62	1,333 47		1,01 25
19 Total value of personal property under different heads.....				5,371,625 00	5,942,599 00		\$29,926 00	\$11,943 25	\$11,865 18	\$38 07	
20 The amount of Special Tax assessed on merchants for State purposes.....								11 78	6 85		4 93
21 The amount of License tax assessed.....								15,093 46	908 79		\$4,184 67
22 The total tax for State purposes on the above.....								\$27,048 49	\$12,800 82		\$14,247 67

PERSONAL PROPERTY.		1870.		1871.		Increase.		Decrease.	
		Am't Tax		Am't Tax					
TAX FOR FREE SCHOOLS.									
20	The amount of Special Tax assessed on merchants for school purposes.....			\$5 87	\$5 93				\$1 94
21	Capitation. { White male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 5,825; 1871, 5,837								
22	Colored male inhabitants of the age of 21 years, at \$1 tax on each, 1870, 83; 1871, 121.....			5,918 00	5,960 00			\$42 00	
23	The amount tax on all personal property at 10 cents on each \$100 value.....			5,971 63	5,942 59				29 04
TAX FOR HOSPITAL.									
24	The total tax for construction of Hospital, being 5 cents on each \$100 valuation.....			2,985 82	2,971 29				14 53
25	Total tax for State, Free School and Hospital on all subjects above mentioned.....			\$41,929 81	\$27,678 63				\$14,251 18
REAL ESTATE.									
		Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease.
1	Number of Acres.....	64,047	63,896		151				
2	Land. { Value of Buildings.....			\$399,960 00	\$321,510 00			11,550 00	
3	Value of Land.....			1,840,320 00	1,830,110 00				\$10,210 00
4	Average value per acre for 1871, \$33.67.....								
5	Value of Buildings.....			3,981,135 00	4,095,005 00			113,870 00	
6	Value of Lots.....			2,535,405 00	2,534,325 00			9,020 00	
7	Land and Lots—aggregate value.....			8,672,820 00	8,791,650 00			118,230 00	
8	State Tax, 20 cents on each \$100 value.....					17,315 64	17,582 10	266 46	
9	School " 10 ".....					8,672 82	8,791 05	118 23	
10	Hospital " 5 ".....					4,396 43	4,395 53	69 10	
11	Total amount Tax on all Land, Town Lots and Buildings.....					\$30,354 89	\$30,768 68	\$413 79	
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared.....					\$72,294 70	\$58,447 31		\$13,737 89
13	Total from all sources for State purposes, 1870, \$14,393.13; 71, \$30,362.92. Total for School, 70, \$20,568.32; 71, \$20,687.57. Total for Hospital, 70, \$7,322.25; 71, \$7,360.82. Increase, \$3,011.21. Decrease, \$44.57.								

AUDITOR'S REPORT.

PENDLETON COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase or Decrease	Value 1870.	Value 1871.	Increase Value	Decrease Value	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease
1 The number of Horses, Mules, Asses	2,405	2,442	37	\$142,346 00	\$142,353 00	\$9 00		\$284 69	\$294 71	\$0 02	
2 The number of Jennets, and their value.....											
3 The number of wheeled vehicles, and value, not included in stock of merchants, &c.....	337	406	69	14,062 00	15,882 00	1,820 00		28 12	31 76	3 64	
4 The number of Cattle and their value.....	7,367	7,451	84	143,622 00	138,564 00	15,042 00		287 04	317 13	30 19	
5 The number of Sheep and their value.....	11,558	11,139	419	18,004 00	19,063 00	1,599 00		36 01	39 21	3 20	
6 The number of Hogs and their value.....	2,190	2,271	81	5,831 00	8,442 00	2,108 00		11 87	16 08	4 21	
7 The number of Watches and Clocks, and value, not in stock of merchants, &c.....	697	697		3,836 00	3,890 00	54 00		7 67	7 78	11	
8 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	9	9		875 00	788 00		87 00	1 75	1 58		17
9 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....											
10 The value of Household and Kitchen Furniture, &c.....				151 00	197 00	46 00		30	39	09	
11 The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.....				49,693 00	51,083 00	1,092 00		99 99	102 17	2 18	
12 The amount money, bonds, and evidences of debt under control of receiver, &c.....				2,695 00			2,695 00	5 39			5 39
13 The actual value of the capital and surplus or contingent funds of companies other than Railroads.....				1,030 00	1,675 00	645 00		2 06	3 35	1 29	
14 The amount of average value of personal property required to be listed by merchants.....				15,000 00	15,450 00	450 00		30 00	30 90	90	
15 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....				300 00	300 00	300 00			60	60	
16 The value of farming and gardening utensils, &c., not exempt from taxation.....				25,408 00	27,319 00	1,913 00		50 81	54 64	3 83	
17 The value of Toll Bridges and Ferries.....					500 00	500 00			1 00	1 00	
18 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....											
19 The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.....				86,215 00	71,046 00		15,169 00	172 43	142 09		30 34
20 Total value of Personal Property under different heads.....				\$599,089 00	\$516,696 00	\$7,627 00		\$1,018 14	\$1,033 30	\$15 25	
21 The amount of Special Tax assessed on merchants for State purposes.....								172 00	293 91	121 91	
22 The amount of License Tax assessed.....											
23 The total Tax for State purposes on the above.....								\$1,190 14	\$1,327 16	\$137 16	

AUDITOR'S REPORT.

PLEASANTS COUNTY.

PERSONAL PROPERTY.		Number 1870.	Number 1871.	Decrease 1871.	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax.	1871 Am't Tax.	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.	874	922	68	\$64,193 00	\$69,875 00	\$5,682 00		\$128 39	\$139 75	\$11 36	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	223	225	22	8,131 00	9,420 00	1,289 00		16 26	18 64	1 74	
3	The number of Cattle, and their value.	1,794	2,101	307	49,918 00	56,791 00	6,873 00		99 84	113 58	13 72	
4	The number of Sheep, and their value.	3,259	2,538	721	4,716 00	3,813 00	\$903 00		9 43	7 02		\$1 81
5	The number of Hogs, and their value.	200	342	82	2,059 00	2,297 00	238 00		4 12	4 59	47	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	488	188	300	3,268 00	2,474 00	794 00		6 54	4 95		1 59
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	6	11	5	730 00	1,151 00	421 00		1 46	2 30	84	
8	The value of all Gold and Silver plate and Jewellery, not in stock of merchants, &c.				281 00	423 00	142 00		56	85	29	
9	The value of Household and Kitchen Furniture, &c.				29,614 00	34,479 00	4,865 00		59 23	68 96	9 73	
10	The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.				3,875 00			3,875 00	7 75			7 75
11	The amount money, bonds, and evidences of debt under control of receiver, &c.											
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.											
13	The amount of average value of personal property required to be listed by merchants.				14,300 00	17,216 00	2,916 00		28 60	34 43	5 83	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.				12,325 00	22,024 00	7,699 00		24 65	44 05	19 40	
15	The value of farming and gardening utensils, &c., not exempt from taxation.				13,147 00	20,002 00	6,855 00		26 20	40 00	13 71	
16	The value of Toll Bridges and Ferries.				150 00	250 00	100 00		30	50	20	
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.				43,230 00	54,478 00	11,248 00		86 46	108 96	22 50	
18	The value of all credits and investments in State, whether due or not, or in or out of State, after deducting debts.											
19	Total value of Personal property under different heads.				\$249,937 00	\$234,993 00	\$14,756 00		\$409 88	\$589 38	\$89 50	
20	The amount of special tax assessed on merchants for State purposes.											
21	The amount of License Tax assessed.								214 99	110 00		104 99
22	The Total Tax for State purposes on the above.								\$714 87	\$690 38		\$14 49

TAX FOR FREE SCHOOLS.

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POCAHONTAS COUNTY

PERSONAL PROPERTY.	Number 1870	Number 1871	Number Increase or Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax.	1871. Am't Tax.	Increase.	Decrease.
1 The number of Horses, Mules, Asses, and Jennets, and their value.....	1,570	1,624	84	\$80,900 00	\$84,791 00	\$3,891 00		\$181 80	\$180 58	\$7 78	
2 The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....	250	275	25	9,536 00	9,550 00	384 00		19 11	19 80	79	
3 The number of Cattle, and their value.....	5,083	5,208	185	100,572 00	105,751 00	5,189 00		201 14	211 52	10 38	
4 The number of Sheep, and their value.....	9,570	7,755	1,705	15,250 00	12,750 00			30 50	25 52		\$4 98
5 The number of Hogs, and their value.....	955	898	57	2,258 00	3,047 00	789 00		4 52	6 00	1 57	
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.....	487	488	1	2,696 00	3,108 00	512 00		5 39	6 22	83	
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	4	6	2	315 00	422 00	107 00		63	84	21	
8 The value of all Gold and Silver plate and Jewellery, not in stock of merchants, &c.....				179 00	182 00		17 00	36	32		04
9 The value of Household and Kitchen Furniture, &c.....				35,906 00	37,670 00	1,764 00		71 81	75 34	3 53	
10 The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.....				50,254 00	11,975 00		38,279 00	100 51	23 95		76 56
11 The amount money, bonds, and evidences of debt under control of receiver, &c.....				361 00	340 00		21 00	72	68		04
12 The actual value of the capital and surplus or contingent funds of companies other than railroads.....					600 00	600 00			1 20	1 20	
13 The amount of average value of personal property required to be listed by merchants.....				6,020 00	208 00		6,412 00	13 24	42		12 82
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....				1,015 00	425 00		590 00	2 02	85		1 18
15 The value of farming and gardening utensils, &c., not exempt from taxation.....				20,227 00	21,077 00	850 00		40 45	42 16	1 71	
16 The value of Toll Bridges and Ferries.....											
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in the State.....				800 00			840 00	1 60			1 60
18 The value of all credits and investments and all moneys, whether due or not, or in or out of State, after deducting debts.....				1,515 00	52,129 00	50,614 00		3 03	104 26	101 23	
19 The total value of personal property under different heads.....				\$338,424 00	\$354,425 00	\$16,001 00		\$876 84	\$708 86	\$32 01	
20 The amount of special tax assessed on merchants for State purposes.....											
21 The amount of license tax assessed.....								209 77	208 8	59 05	
22 The Total Tax for State purposes on the above.....								\$886 61	\$977 67	\$91 06	

[illegible]

PRESTON COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase.	Number Decrease.	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax.	1871 Am't Tax.	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value.....	3,937	4,034	97		\$235,531 00	\$247,757 00	\$12,226 00		\$471 06	\$486 51	\$95 45	
2 The number of wheeled vehicles, and value, not included in stock of merchants, &c.....	584	862	278		17,771 00	25,622 00	7,851 00		35 54	51 24	15 70	
3 The number of Cattle, and their value.....	9,476	9,307	31		166,534 00	176,067 00	9,533 00		333 07	352 11	19 04	
4 The number of Sheep and their value.....	18,574	16,136	2,438		24,074 00	21,745 00	2,329 00	\$2,329 00	48 15	43 49	83	\$4 66
5 The number of Hogs, and their value.....	1,448	1,625	77		6,562 00	6,965 00	413 00		13 10	13 93		
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.....	2,097	2,260	163		12,803 00	14,095 00	1,292 00		25 61	28 19	2 58	
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	29	48	19		2,640 00	4,355 00	1,715 00		5 28	8 71	3 43	
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....					450 00	534 00	84 00		90	1 07	17	
9 The value of Household and Kitchen Furniture, &c.....					98,040 00	100,214 00	2,174 00		196 08	200 43	4 35	
10 The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.....					244,742 00	219,880 00		24,862 00	480 48	439 76		40 72
11 The amount money, bonds, and evidences of debt under control of receiver, &c.....						500 00	500 00			1 00	1 00	
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.....					64,250 00	112,900 00	48,650 00		128 50	225 80	97 30	
13 The amount of average value of personal property required to be listed by merchants.....					88,880 00	86,410 00		2,470 00	177 76	172 82		4 94
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....					58,934 00	51,760 00		7,174 00	117 87	103 62		14 35
15 The value of farming and gardening utensils, &c., not exempt from taxation.....					34,533 00	34,490 00		53 00	69 11	68 98		13
16 The value of Toll Bridges and Ferries.....												
17 The value of all personal property, not exempt, including stock in Bank or Insurance Company doing business in State.....												
18 The value of all credits and investments and all moneys, whether due or not, or in or out of the State, after deducting debts.....												
19 The total value of personal property under different heads.....					1,055,754 00	1,103,294 00	\$47,530 00		\$2,111 51	\$2,206 56	\$95 05	
20 The amount of Special Tax assessed on merchants for State purposes.....									9 82	5 83	3 01	230 78
21 The amount of License Tax assessed.....									717 86	487 08		
22 The Total Tax for State purposes on the above.....									\$2,832 10	\$2,009 47		\$832 72

AUDITOR'S REPORT.

PUTNAM COUNTY.

PERSONAL PROPERTY.	Number		Number		Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax.	1871. Am't Tax.	Increase.	Decrease.
	1870.	1871.	1870.	1871.								
1 The number of Horses, Mules, Asses and Jennets, and their value.....	1,366	1,584	218		\$76,741 00	\$91,531 00	\$14,790 00		\$153 48	\$183 06	\$29 56	
2 The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....	304	324	30		9,406 00	11,171 00	1,765 00		18 81	22 34	3 53	
3 The number of Cattle and their value.....	3,456	3,624	168		67,628 00	57,904 00		\$9,722 00	135 25	115 81		\$19 44
4 The number of Sheep and their value.....	5,338	4,746	592		5,238 00	4,717 00		621 00	10 67	9 43		1 24
5 The number of Hogs and their value.....	1,415	1,731	316		4,741 00	4,634 00		107 00	9 48	9 27		21
6 The number of Watches and Clocks, and value not in stock of merchants, &c.....	577	791	14		3,221 00	4,708 00	1,487 00		6 44	9 42	2 98	
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	16	16			2,015 00	2,080 00	385 00		5 23	5 96	73	
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....					493 00	683 00	190 00		68	1 37	38	
9 The value of Household and Kitchen Furniture, &c.....					42,339 00	49,042 00	6,703 00		84 08	98 08	13 40	
10 The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.....					51,296 00	1,200 00		50,096 00	102 41	2 40		100 01
11 The amount money, bonds, and evidences of debt under control of receiver, &c.....					5,775 00	100 00		5,675 00	11 55	20		11 35
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.....					70 00			70 00	14			14
13 The amount of average value of personal property required to be listed by merchants.....					4,649 00	39,910 00	35,270 00		9 28	79 82	69 54	
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....					11,103 00	11,350 00	247 00		22 21	22 70	49	
15 The value of farming and gardening utensils, &c., not exempt from taxation.....					8,639 00	20,045 00	11,416 00		17 28	40 69	22 81	
16 The value of Toll Bridges and Ferries.....					1,216 00	2,850 00	1,635 00		2 43	6 70	3 27	
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....					16,414 00			16,414 00	32 83			32 83
18 The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.....												
19 The Total value of personal property under different heads.....					\$11,582 00	\$69,916 00	\$6,916 00		\$623 16	133 83	\$116 32	
20 The amount of Special Tax assessed on merchants for State purposes.....						\$108,741 00	\$8,159 00			\$739 48		
21 The amount of License Tax assessed.....									100 97	1,067 01	876 04	
22 The Total Tax for State purposes on the above.....									\$714 13	\$1,806 49	\$1,092 36	

PUTNAM COUNTY—Continued.

PERSONAL PROPERTY.																
TAX FOR FREE SCHOOLS.																
23	The amount of Special Tax assessed on merchants for school purposes.....															
24	Capitation } 1871. } 1870. }	White male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 1453; 1871, 1471. } Total '70, Total '71, 1471.														
25		Colored male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 38; 1871, 49. }														
26	The amount tax on all personal property, at 10 cents on each \$100 value.....															
TAX FOR HOSPITAL.																
26	The total tax for construction of Hospital, being 5 cents on each \$100 valuation.....															
27	Total tax for State, Free School and Hospital on all subjects above mentioned.....															
REAL ESTATE.																
	Number 1870.	Number 1871.	Increase No. Acres	Decrease No. Acres	1870.	1871.	Increase.	Decrease.								
1	Number of Acres.....				1,006											
2	Value of Buildings.....				\$ 99,881 00											
3	Value of Land.....				1,187,889 00											
4	Average value per acre, 1871, \$5.44.....				1,178,320 00				\$9,568 00							
5	Value of Buildings.....				44,315 00				9,835 00							
6	Value of Lots.....				24,250 00				10,423 00							
7	Land and Lots—aggregate value.....				1,356,335 00				\$11,685 00							
8	State tax, 20 cents on each \$100 value.....				\$2,712 67				23 37							
9	School tax, 10 cents on each \$100 value.....				1,356 33				11 69							
10	Hospital tax, 5 cents on each \$100 value.....				678 17				5 84							
11	Total amount tax on all Land, Town Lots and buildings.....				\$4,747 17				\$40 90							
12	Total amount tax assessed on real and personal property in this county for the years 1870 and 1871 compared.....				\$7,393 67				\$1,319 50							
Total from all sources for State purposes, 1870, \$3,426.80; 1871, \$4,242.53. Total for School, 1870, \$4,138.91; 1871, \$3,307.76. Total for Hospital, '70, \$883.99; '71, \$868.88.					Increase, \$815.73. Decrease, \$1,028.02.											
Total from all sources for State purposes, 1870, \$3,426.80; 1871, \$4,242.53. Total for School, 1870, \$4,138.91; 1871, \$3,307.76. Total for Hospital, '70, \$883.99; '71, \$868.88.					Increase, \$815.73. Decrease, \$1,028.02.											

RALEIGH COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value.	709	774	65	43,955 00	45,978 00	2,023 00		\$87 80	\$91 06	\$4 16	
2 The number of wheeled Vehicles and value, not included in stock of merchants, &c.			62	3,930 00	1,428 00		2,502 00	7 80	9 85		4 95
3 The number of Cattle and their value	2,862	3,035	173	42,001 00	46,421 00	3,820 00		85 20	92 84	7 64	
4 The number of Sheep and their value	4,799	4,980	191	6,080 00	6,770 00	80 00		13 20	13 34		
5 The number of Hogs and their value	1,150	1,497	327	2,718 00	3,069 00	381 00		6 20	6 20		
6 The number of Watches and Clocks and value, not in stock of merchants &c.											
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	83	298	215	1,226 00	2,332 00	1,106 00		2 40	4 67	2 27	
8 The value of all Gold and Silver plate and Jewelry not in stock of merchants, &c.											
9 The value of Household and Kitchen Furniture, &c.				50 00	100 00	50 00		10	20	10	
10 The value of Property and capital (not including real estate and articles exempt &c.) employed, &c.				20,997 00	21,573 00	576 00		41 90	43 15	1 25	
11 The amount money, bonds, and evidences of debt under control of receiver, &c.				4,596 00	18,150 00	18,150 00		9 10	36 30	36 30	9 10
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.											
13 The amount of average value of personal property required to be listed by merchants.				4,550 00	4,800 00	310 00		9 00	9 72	72	
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.				1,200 00	1,220 00	20 00		2 40	2 44	04	
15 The value of farming and gardening utensils, &c., not exempt from taxation.				9,028 00	10,865 00	1,867 00		18 00	21 79	3 79	
16 The value of Toll Bridges and Ferries.				16 00	10 00		6 00	00	02		01
17 The value of all personal property not exempt including stock in Bank or Insurance Company doing business in State.											
18 The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.											
19 Total value of personal property under different heads.				\$141,546 00	\$162,838 00	\$21,290 00		\$283 00	\$325 67	\$42 66	
20 The amount of special tax assessed on merchants for State purposes.											
21 The amount of license tax assessed.											
22 The Total Tax for State purposes on the above.								\$283 00	\$655 67	\$372 68	

[illegible]

RANDOLPH COUNTY

PERSONAL PROPERTY.	Number 1870	Number 1871	Number Increase	Value 1870	Value 1871	Increase Value.	Decrease Value.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
1 The number of Horses, Mules, Asses, and Jennets, and their value.....	1,535	1,561	26	\$63,980 00	\$64,490 00	\$520 00		\$127 92	\$128 96	1 04	
2 The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....	201	236	35	5,042 00	5,620 00	578 00		10 00	11 24	1 15	
3 The number of Cattle, and their value.....	6,141	6,761	380	78,218 00	82,001 00	3,783 00		156 43	164 01	7 58	
4 The number of Sheep, and their value.....	7,514	7,692	58	7,614 00	7,618 00	15 20	26 00	15 20	15 24		05
5 The number of Hogs, and their value.....	1,038	880	158	1,982 00	2,098 00	116 00		3 96	4 20	24	
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.....	239	215	24	1,439 00	1,225 00		214 00	2 87	2 46		41
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	1	1		200 00	200 00			40	40		
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....											
9 The value of Household and Kitchen Furniture, &c.....				30 00	30 00			06	06		
10 The value of Property and capital (not including real estate and articles exempt, &c.) employed, &c.....				23,314 00	23,979 00	665 00		46 63	47 91	1 28	
11 The amount money, bonds, and evidences of debt under control of receiver, &c.....				8,494 00			8,404 00	16 99			16 99
12 The actual value of the capital and surplus or contingent funds of companies other than railroads.....											
13 The amount of average value of personal property required to be listed by merchants.....				12,500 00	13,300 00	800 00		25 00	26 60	1 60	
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....											
15 The value of farming and gardening utensils, &c., not exempt from taxation.....				11,562 00	10,812 00		770 00	23 16	21 63		1 53
16 The value of Toll Bridges and Ferries.....											
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in the State.....				16,005 00	27,051 00	10,966 00		32 13	54 10	21 97	
18 The value of all credits and investments and all moneys, whether due or not, or in or out of State, after deducting debts.....				\$230,471 00	\$236,414 00	\$7,943 00		460 94	476 83	15 89	
19 The total value of personal property under different heads.....								176 30	167 00		9 30
20 The amount of special tax assessed on merchants for State purposes.....											
21 The amount of license tax assessed.....											
22 The Total Tax for State purposes on the above.....								\$637 24	\$643 83	6 59	

[illegible]

RITCHIE COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Increase or Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.....	1,771	2,152	441.	\$116,583 00	\$143,839 00	\$27,256 00		\$233 17	\$287 68	\$54 51	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....	414½	519	104½	15,044 00	19,540 00	4,496 00		30 08	39 08	9 00	
3	The number of Cattle and their value.....	3,964	5,335	1,431	93,792 00	121,001 00	27,209 00		187 69	242 00	54 41	
4	The number of Sheep and their value.....	8,038	8,641	783	9,546 00	10,664 15	1,318 00		19 09	21 73	2 64	
5	The number of Hogs and their value.....	822	1,116	294	6,162 00	5,751 25	399 25		10 32	11 50	1 18	
6	The number of Watches and Clocks, and value not in stock of merchants, &c.....	870	1,224	354	8,300 00	9,748 50	1,448 50		16 60	19 50	2 90	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	17	6	9	1,131 00	1,175 00	44 00		2 20	2 35	09	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....				649 00	681 50	32 50		1 30	1 35	06	
9	The value of Household and Kitchen Furniture, &c.....				50,189 00	67,539 00	8,750 00		118 38	135 88	17 50	
10	The value of Property and capital(not including real estate and articles exempt, &c.), employed, &c.....				116,871 00	102,376 08		14,494 92	233 74	204 75		28 99
11	The amount money, bonds, and evidences of debt under control of receiver, &c.....				208 00			258 00	52			52
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.....											
13	The amount of average value of personal property required to be listed by merchants.....				48,520 00	55,955 00	6,435 00		97 04	107 91	10 87	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....				88,054 00	104,817 00	16,763 00		176 11	209 63	33 52	
15	The value of farming and gardening utensils, &c., not exempt from taxation.....				41,232 00	45,552 25	4,320 25		82 40	91 10	8 70	
16	The value of Toll Bridges and Ferries.....											
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....				1,530 00			1,530 00	3 06			3 06
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.....				31,285 00	27,518 78		3,766 22	62 57	55 04		7 53
19	The Total value of personal property under different heads.....				\$657,166 00	\$714,757 51	\$77,591 51		\$1,274 33	\$1,429 51	\$155 18	
20	The amount of Special Tax assessed on merchants for State purposes.....								30	3 85	3 55	
21	The amount of License Tax assessed.....								168 03	141 01		25 02
	The Total Tax for State purposes on the above (including 81 cents for 1870 back taxes).....								\$1,440 66	\$1,574 37	\$133 71	

RITCHIE COUNTY—Continued.

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ROANE COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase Decrease	Value 1870.	Value 1871.	Increase Value	Decrease Value	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease
1 The number of Horses, Mules, Asses and Jennets, and their value.....	1,614	1,704	90	\$90,833 00	\$97,549 00		\$2,984 00	\$181 67	\$175 70		\$5 97
2 The number of wheeled vehicles, and value, not included in stock of merchants, &c.....	261	224	-	7,501 00	6,909 00		592 00	15 00	13 82		1 18
3 The number of Cattle and their value.....	4,728	4,661	67	75,047 00	67,653 00		7,394 00	150 00	135 31		14 78
4 The number of Sheep and their value.....	11,248	9,481	1,767	11,276 00	11,449 00	173 00		22 55	22 90		2 89
5 The number of Hogs and their value.....	1,892	1,770	122	5,607 00	4,150 00		1,448 00	11 21	8 32		
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.....	540	512	28	3,024 00	2,589 00		435 00	6 06	5 17		28
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	3		3	115 00			115 00	23			23
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....				40 00			40 00	68		1 41	68
9 The value of Household and Kitchen Furniture, &c.....				32,780 00	33,485 00	705 00		65 56	66 97		
10 The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.....				27,021 00	30,395 00	3,373 00		54 04	60 79	6 75	
11 The amount money, bonds, and evidences of debt under control of receiver, &c.....				833 00	8,412 00	7,579 00		1 67	16 82	15 15	
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.....				490 00	1,500 00	1,010 00		98	3 00	2 02	
13 The amount of average value of personal property required to be listed by merchants.....				18,010 00			18,010 00	36 02			36 02
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....				9,097 00	4,059 00		4,138 00	18 10	9 92		8 27
15 The value of farming and gardening utensils, &c., not exempt from taxation.....				11,089 00	6,664 00		4,425 00	22 18	13 33		8 85
16 The value of Toll Bridges and Ferries.....											
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....											
18 The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.....											
19 Total value of Personal Property under different heads.....				\$292,703 00	\$296,023 00		26,740 00	585 92	532 06		\$53 47
20 The amount of Special Tax assessed on merchants for State purposes.....								69 60	69 16		45
21 Amount of License Tax assessed.....								\$605 12	\$601 20		\$53 92
22 The total Tax for State purposes on the above.....											

SUMMERS COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value.....		1,155			\$88,142 00				\$130 88		
2 The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....		176			5,800 04				11 60		
3 The number of Cattle, and their value.....		2,642			44,484 04				88 97		
4 The number of Sheep, and their value.....		5,707			6,355 04				12 71		
5 The number of Hogs, and their value.....		880			2,490 04				4 98		
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.....		384			2,630 04				5 26		
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....		1			100 00				20		
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....					30 00				06		
9 The value of Household and Kitchen Furniture, &c.....					25,145 00				50 29		
10 The value of Property and capital (not including real estate and articles exempt, &c.) employed, &c.....					30,500 00				61 00		
11 The amount money, bonds, and evidences of debt under control of receiver, &c.....					18,504 00				37 01		
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.....											
13 The amount of average value of personal property required to be listed by merchants.....											
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....					3,550 0				6 50		
15 The value of farming and gardening utensils, &c., not exempt from taxation.....					8,747 00				17 40		
16 The value of Toll Bridges and Ferries.....											
17 The value of all personal property not exempt, including stock in Bank or Insurance company doing business in State.....											
18 The value of all credits, and investments and all monies, whether due or not, or in or out of State, after deducting debts.....					24,537 00				40 07		
19 The Total value of Personal Property under different heads.....					\$241,012 00				\$482 02		
20 The amount of Special Tax assessed on merchants for State purposes.....											
21 The amount of License Tax assessed.....											
22 The Total Tax for State purposes on the above.....									\$482 02		

SUMMERS COUNTY—Continued.

PERSONAL PROPERTY.										1870.		1871.		Increase.		Decrease.		
TAX FOR FREE SCHOOLS.										Am't Tax		Am't Tax						
23	The amount of Special Tax assessed on merchants for school purposes																	
24	{ White male inhabitants of the age of 21 years, at \$1 tax on each, 1870, 1871, 912 } Total																	
25	{ Colored " " " " " 1870, 1871, 35 } 1870, 1871, 947																	
26	The amount tax on all personal property, at 10 cents on each \$100 value										\$947 00		231 01					
TAX FOR HOSPITAL.																		
27	The total tax for construction of Hospital, being 5 cents on each \$100 valuation																	
28	Total taxes for State, Free School and Hospital on all subjects above mentioned														\$1,670 03			
REAL ESTATE.																		
1	Number		Number		Increase		Decrease		1870		1871		Increase.		Decrease.			
2	1870		1871		No. Acres		No. Acres											
3	244,120																	
4	Number of Acres																	
5	{ Value of Buildings																	
6	{ Value of Land										\$32,054 00		495,035 40					
7	{ Average value per acre, 1871, \$2.16																	
8	{ Value of Buildings																	
9	{ Value of Lots																	
10	Land and Lots—Aggregate value														\$527,089 40			
11	State Tax, 20 cents on each \$100 value																	
12	School " 10 " "																1,055 98	
13	Hospital " 5 " "																527 99	
14	Total amount Tax on all Land, Town Lots and Buildings																	
15	Total amount tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared																	
16	Total from all sources for State purposes, 1870, \$; 1871, \$1,538.00. Total for School, 1870, \$; 1871, \$1,715.00. Total for Hospital, 1870, \$; 1871, \$																	
17	Increase, \$ Decrease, Increase, \$ Decrease, Increase, \$ Decrease,																	

AUDITOR'S REPORT.

TAYLOR COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase or Decrease.	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax.	1871 Am't Tax.	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value,.....	1,944	2,076	132	\$139,115 00	\$138,270 00		845 00	\$277 53	\$276 54		99
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.,.....	502	212	290	17,135 00	8,002 00		9,133 00	33 93	16 00		17 93
3	The number of Cattle, and their value,.....	6,013	6,894	881	154,290 00	178,315 00	24,025 00		308 08	356 63	48 55	
4	The number of Sheep, and their value,.....	5,749	4,365	1,384	9,350 00	6,112 00		3,228 00	18 67	12 23		6 44
5	The number of Hogs, and their value,.....	412	894	482	2,620 00	4,537 00	1,917 00		5 24	9 07	3 83	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.,.....	1,243	814	429	13,895 00	12,180 00		1,715 00	27 58	24 37		3 21
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.,.....	29	47	18	4,500 00	5,718 00	1,218 00		9 00	11 43	2 42	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.,.....				810 00	1,054 00	244 00		1 60	2 11	51	
9	The value of Household and Kitchen Furniture, &c.,.....				127,555 00	129,898 00	2,343 00		254 21	259 62	5 41	
10	The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.,.....					5,463 00	5,463 00			10 93	10 93	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.,.....				354 00	2,076 00	1,722 00		71	4 15	3 44	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.....				1,510 00			1,510 00	3 02			3 02
13	The amount of average value of personal property required to be listed by merchants.....				76,953 00	95,596 00	18,641 00		153 91	191 39	37 48	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.,.....					35,121 00	35,121 00			70 24	70 24	
15	The value of farming and gardening utensils, &c., not exempt from taxation.....				33,745 00	38,215 00	4,430 00		67 41	76 43	9 02	
16	The value of Toll Bridges and Ferries.....											
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....				37,430 00	600 00		36,830 00	74 80	1 20		73 60
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.....				203,800 00	246,008 00	44,208 00		406 00	406 12	90 12	
19	Total value of Personal property under different heads.....				\$828,934 00	\$909,181 00	\$82,247 00		\$1,653 36	\$1,818 36	\$164 41	
20	The amount of special tax assessed on merchants for State purposes.....								3 00			3 00
21	The amount of License Tax assessed.....								1,248 91	1,906 56	746 95	
22	The Total Tax for State purposes on the above.....								\$2,906 56	\$3,814 92	\$908 36	

TUCKER COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax	1871 Am't Tax	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value.....	502	534	31	\$27,705 00	\$27,600 00		\$195 00	\$55 50	\$55 20		\$0 30
2 The number of wheeled vehicles, and value, not included in stock of mer- chandise, &c.....	58	63	5	2,249 00	2,280 00	\$31 00		4 50	4 56	\$0 06	
3 The number of Cattle, and their value.....	1,409	1,400	69	26,765 00	24,211 00		2,554 00	53 53	43 42		6 11
4 The number of Sheep, and their value.....	2,079	2,119	40	2,702 00	2,645 00		117 00	6 52	6 29		23
5 The number of Hogs, and their value.....	206	228	22	870 00	928 00	58 00		1 74	1 86	12	
6 The number of Watches and Clocks, and value, not in stock of mer- chandise, &c.....	133	43	90	868 00	517 00		351 00	1 74	1 03		71
7 The number of Piano-fortes, &c., and value, not included in stock of mer- chandise, &c.....											
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchandise, &c.....											
9 The value of Household and Kitchen Furniture, &c.....				8,358 00	9,143 00	785 00		16 72	13 29	1 57	
10 The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.....											
11 The amount money, bonds, and evidences of debt under control of re- ceiver, &c.....											
12 The actual value of the capital and surplus or contingent funds of com- panies other than Railroads.....											
13 The amount of average value of personal property required to be listed by merchants.....				2,900 00	3,100 00	200 00		5 80	6 20	40	
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....											
15 The value of farming and gardening utensils, &c., not exempt from taxa- tion.....				3,807 00	4,884 00	1,077 00		7 61	9 77	2 16	
16 The value of Toll Bridges and Ferries.....											
17 The value of all personal property, not exempt, including stock in Bank or Insurance Company doing business in State.....				6,178 00	5,744 00		434 00	12 36	11 49		87
18 The value of all credits and investments and all moneys, whether due or not, or in or out of the State, after deducting debts.....											
19 The total value of personal property under different heads.....				\$81,552 00	\$81,062 00		\$1,500 00	\$163 11	\$162 11		3 00
20 The amount of Special Tax assessed on merchants for State purposes.....								80			80
21 The amount of License Tax assessed.....								6 25			6 25
22 The Total Tax for State purposes on the above.....								\$172 16	\$162 11		\$10 05

TYLER COUNTY.

PERSONAL PROPERTY.	Number 1870	Number 1871	Number Increase	Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value.....	2,258	2,200	32		\$142,675 00	\$145,700 00	\$3,025 00		\$285 35	\$291 41	\$6 06	
2 The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....	424	543	119		14,894 00	17,138 00	2,244 00		20 79	34 27	4 48	
3 The number of Cattle, and their value.....	4,664	5,028	364		95,864 00	106,320 00	10,456 00		191 72	212 64	10 82	
4 The number of Sheep and their value.....	10,336	8,055	2,281		12,422 00	9,653 00		\$2,769 00	24 84	19 30		\$5 54
5 The number of Hogs, and their value.....	714	804	90		4,221 00	4,002 00		219 00	8 44	8 00		\$4 44
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.....	812	989	177		5,981 00	6,298 00	417 00		11 76	12 60	84	
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	6	14	8		1,075 00	785 00		200 00	2 15	1 57		58
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....					50 00	195 00	145 00		10	39	29	
9 The value of Household and Kitchen Furniture, &c.....					54,785 00	53,189 00		1,606 00	109 69	106 38		3 31
10 The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.....					88,697 00	93,692 00	5,005 00		176 19	187 00	11 01	
11 The amount of money, bonds, and evidences of debt under control of receiver, &c.....						2,200 00	2,200 00			4 40	4 40	
12 The actual value of the capital and surplus or contingent funds of companies other than Rail roads.....					2,500 00	15,440 00	12,940 00		5 00	30 88	25 88	
13 The amount of average value of personal property required to be listed by merchants.....					35,855 00	40,770 00	4,915 00		71 71	81 54	9 83	
14 The amount of the average value of personal property required to be listed required to be listed by manufacturers, &c.....					22,050 00			22,050 00	44 10			44 10
15 The value of farming and gardening utensils, &c., not exempt from taxation.....					16,392 00	27,891 00	11,499 00		32 78	55 78	23 00	
16 The value of Toll Bridges and Ferries.....					175 00		175 00		35			35
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....					1,000 00		1,000 00		2 00			2 00
18 The value of all credits and investments and all monies, whether due or not, in or out of State, after deducting debts.....					1,000 00		1,000 00		3 20			3 20
9 Total value of personal property under different heads.....					499,711 00	\$523,183 00	\$23,472 00		\$699 07	\$1,046 35	47 28	
20 The amount of Special Tax assessed on merchants for State purposes.....									95 00	40 00		55 00
21 The amount of License Tax assessed.....												
22 The Total Tax for State purposes on the above.....									\$1,094 07	\$1,086 35		7 72

AUDITOR'S REPORT.

UPSHUR COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.	2,176	2,287	111	\$120,217 00	\$134,338 00	\$14,121 00		\$240 33	\$268 08	\$28 35	
2	The number of wheeled Vehicles and value, not included in stock of merchants, &c.	345	351	5 1/2	11,033 00	12,760 00	1,727 00		22 06	25 52	3 46	
3	The number of Cattle and their value	6,752	7,369	616 1/2	148,214 00	171,935 00	23,721 00		296 42	343 87	47 46	
4	The number of Hogs and their value	7,645	6,963	682	9,193 00	9,475 00	282 00		18 38	18 95	57	
5	The number of Sheep and their value	1,033	1,108	75	2,906 00	3,536 00	630 00		5 81	7 27	1 46	
6	The number of Watches and Clocks and value, not in stock of merchants, &c.	871	875	4	5,423 00	5,720 00	297 00		10 84	11 44	60	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	19	21	2	2,455 00	2,505 00	50 00		4 91	5 01	10	
8	The value of all Gold and Silver plate and Jewelry not in stock of merchants, &c.				75 00	150 00	75 00		15	30	15	
9	The value of Household and Kitchen Furniture, &c.				56,467 00	59,007 00	2,540 00		112 93	118 01	5 08	
10	The value of Property and capital (not including real estate and articles exempt, &c.) employed, &c.					7,565 00	7,565 00			15 13	15 13	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.					500 00	500 00			1 00	1 00	
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.											
13	The amount of average value of personal property required to be listed by merchants.				23,025 00	17,706 00		5,319 00	46 02	35 41		[10 64
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.				2,350 00			2,350 00	4 70			4 70
15	The value of farming and gardening utensils, &c., not exempt from taxation.				13,533 00	25,044 00	12,111 00		47 07	51 28	4 21	
16	The value of Toll Bridges and Ferries.											
17	The value of all personal property not exempt, including stock in Bank or Insurance Companies and businesses in State.					250 00	250 00			50	50	
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.				113,009 00	133,365 00	20,356 00		226 01	266 72	40 71	
19	Total value of personal property under different heads.				\$517,899 00	\$584,546 00	\$66,657 00		\$1,033 77	\$1,169 09	135 32	
20	The amount of special tax assessed on merchants for State purposes									7 99	7 99	
21	The amount of license tax assessed.								88 10	180 79	101 69	
22	The Total Tax for State purposes on the above.								\$1,123 87	\$1,366 87	243 00	

WAYNE COUNTY.

No.	PERSONAL PROPERTY.	Number		Number		Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
		1870	1871	1870	1871								
1	The number of Horses, Mules, Asses, and Jennets, and their value.	1,714	1,778			\$118,463 00	\$125,131 00	\$6,671 00		\$236 73	\$250 14	\$13 41	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	216	284			7,028 00	9,750 00	2,722 00		14 06	19 49	5 43	
3	The number of Cattle, and their value.	6,252	7,098			134,588 00	154,644 00	20,056 00		269 18	309 28	40 10	
4	The number of Sheep, and their value.	9,461	9,941			11,988 00	13,149 00	1,201 00		23 98	26 38	2 40	
5	The number of Hogs, and their value.	2,847	3,436			11,600 00	11,226 00		\$364 00	23 18	22 44		74
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.	363	523			3,303 00	4,283 00	980 00		6 61	8 53	1 92	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	11	20			224 00	844 00	620 00		45	1 68	1 23	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					308 00	201 00		105 00	61	40		21
9	The value of Household and Kitchen Furniture, &c.					81,296 00	89,119 00	7,823 00		* 162 57	178 24	15 67	
10	The value of Property and capital (not including real estate and articles exempt, &c.) employed, &c.					46,844 00	57,967 00	11,123 00		93 69	115 93	22 24	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.					33,751 00			33,751 00	67 50			67 50
12	The actual value of the capital and surplus or contingent funds of companies other than railroads.					400 00			400 00	80			80
13	The amount of average value of personal property required to be listed by merchants.					14,129 00	14,745 00	616 00		28 20	29 49	1 29	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					5,954 00	1,280 00		4,674 00	11 87	2 56		9 31
15	The value of farming and gardening utensils, &c., not exempt from taxation.					15,918 00	29,504 00	13,586 00		31 83	59 00	27 17	
16	The value of Toll Bridges and Ferries.						3,000 00	3,000 00			6 00		
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in the State.					10,668 00			10,668 00	21 34			21 34
18	The value of all credits and investments and all moneys, whether due or not, or in or out of State, after deducting debts.												
19	The total amount personal property under different heads.					\$496,320 00	\$649,713 00	\$153,393 00		992 66	1,099 54	106 88	30
20	The amount of special tax assessed on merchants for State purposes.									30			
21	The amount of license tax assessed.									281 19	172 90	108 29	
22	The Total Tax for State purposes on the above.									\$1,724 15	\$1,272 44		1 71

PERSONAL PROPERTY.

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WEBSTER COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase Decrease	Value 1870.	Value 1871.	Increase Value	Decrease Value	1870 Amt Tax	1871 Amt Tax	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value.....	319	356	37	\$14,002 00	\$15,285 00	\$1,283 00		\$28 00	\$30 57	\$2 57	
2 The number of wheeled vehicles, and value, not included in stock of merchants, &c.....	12	7	5				\$102 00	58	38		20
3 The number of Cattle and their value.....	1,280	1,321	41	920 00	188 00	815 00		35 77	37 38	1 61	
4 The number of Sheep and their value.....	1,872	1,914	42	17,886 00	18,691 00	815 00		3 88	3 93	0 05	
5 The number of Hogs and their value.....	577	546	31	1,941 00	1,964 00	23 00		1 97	2 00	0 03	
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.....	124	132	9	965 00	1,001 00	16 00					
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....				600 00	574 00		26 00	1 20	1 15		0 05
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....											
9 The value of Household and Kitchen Furniture, &c.....				8,101 00	8,717 00	616 00		16 20	17 43	1 23	
10 The value of Property and capital (not including real estate and articles exempt, &c.,) employed, &c.....											
11 The amount money, bonds, and evidences of debt under control of receiver, &c.....				10,307 00	10,305 00	88 00		20 61	20 79	1 5	
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.....											
13 The amount of average value of personal property required to be listed by merchants.....											
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....											
15 The value of farming and gardening utensils, &c., not exempt from taxation.....				846 90	1,040 00	194 00		1 60	2 08	39	
16 The value of Toll Bridges and Ferries.....											
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....											
18 The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.....											
19 Total value of Personal Property under different heads.....				\$54,932 00	\$57,855 00	\$2,923 00					
20 The amount of Special Tax assessed on merchants for State purposes.....								\$109 00	\$116 71	\$5 81	
21 Amount of License Tax assessed.....									67 91	67 91	
22 The total Tax for State purposes on the above.....								\$109 90	\$183 62	\$73 72	

WEBSTER COUNTY—Continued.

No.	PERSONAL PROPERTY.				1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
TAX FOR FREE SCHOOLS.								
23	The amount of Special Tax assessed on merchants for school purposes.....							
24	Capitation.	White male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 328; 1871, 355.....	Total	70, 328	\$228 00	\$355 00	\$27 00	
25	Colored male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 69; 1871, 75.....		Total	71, 355				
25	The amount tax on all personal property, at 10 cents on each \$100 value.....							
	TAX FOR HOSPITAL.				54 95	57 85	2 90	
26	The total tax for construction of Hospital, being 5 cents on each \$100 valuation.....							
27	Total tax for State, Free School and Hospital on all subjects above mentioned.....				27 45	28 92	1 47	
	REAL ESTATE.				\$520 30	\$625 30	\$105 09	
		Number	Number	Increase	Decrease			
		1870.	1871.	No Acres.	No Acres.	1870.	1871	Increase.
								Decrease.
1	Number of Acres.....	1,717,831	1,868,170	140,346				
2	Land. } Value of Buildings.....					\$5,795 00	\$5,590 00	\$206 00
3	Value of Land.....					464,307 00	430,437 00	33,900 00
4	Average value per acre, 1871, \$0.23.....					500 00	480 00	20 00
5	Town Lots. } Value of Buildings.....					350 00	360 00	20 00
6	Value of Lots.....					\$469,073 00	\$434,927 00	\$34,146 00
7	Land and Lots—aggregate value.....							
8	State Tax, 20 cents on each \$100 value.....							
9	School Tax, 10 cents on each \$100 value.....							
10	Amount Taxes Assessed. } Hospital Tax, 5 cents on each \$100 value.....					965 00	863 85	96 15
						482 72	434 92	47 80
						22 0 95	217 46	33 49
11	Total amount Tax on all Land, Town Lots and Buildings.....							
						\$1,699 67	\$1,622 23	\$177 44
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared.....							
						\$2,219 97	\$2,147 62	\$72 35
Total from all sources for State purposes, 1870, \$1,074.90; 1871, \$1,053.47. Total for School, 1870, \$865.67; 1871, \$847.77. Total for Hospital, 1870, \$278.40; 1871, \$246.38.								
Increase, \$								
Decrease, \$								

WETZEL COUNTY.

PERSONAL PROPERTY.	Number 1870	Number 1871	Number Increase	Number Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax	1871. Am't Tax	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennies, and their value.	2,041	2,187	146		\$102,187 00	\$92,110 00		\$10,074 00	\$204 36	\$184 22		\$20 14
2 The number of wheeled Vehicles, and value, not included in stock of merchants, &c.	350	304	34		9,055 00	8,928 00		127 00	18 10	17 86		94
3 The number of Cattle, and their value.	4,049	4,200	151		64,717 00	64,732 00			129 42	129 46		
4 The number of Sheep and their value.	9,905	8,895		910	8,900 00	8,900 00	\$15 00	930 00	19 70	17 80	\$20 04	1 90
5 The number of Hogs, and their value.	1,022	1,247	225		5,185 00	4,466 00		719 00	10 36	8 93		1 43
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.	668	767	99		1,946 00	2,685 00	740 00		3 89	5 37	1 48	
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.	4	5	1		775 00	505 00		270 00	1 55	1 01		54
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.					56 00			56 00	10			10
9 The value of Household and Kitchen Furniture, &c.					32,254 00	30,720 00		1,534 00	64 50	61 44		3 06
10 The value of Property and capital (not including real estate and articles exempt, &c.) employed, &c.					20,715 00			20,715 00	41 43			41 43
11 The amount of money, bonds, and evidences of debt under control of receiver, &c.						21,080 00	21,960 00			43 92	43 92	
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.												
13 The amount of average value of personal property required to be listed by merchants.					28,750 00	21,655 00		7,095 00	57 50	43 31		14 19
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.					10,900 00	8,200 00		2,700 00	21 80	16 40		5 40
15 The value of farming and gardening utensils, &c., not exempt from taxation.					13,315 00	11,336 00		1,979 00	26 63	22 67		3 96
16 The value of Toll Bridges and Ferries.												
17 The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.												
18 The value of all credits and investments and all monies, whether due or not, in or out of State, after deducting del ts.												
19 Total value of personal property under different heads.					\$290,699 00	\$276,197 00	\$22,715 00	\$23,542 00	\$499 39	\$552 39		47 00
20 The amount of Special Tax assessed on merchants for State purposes.												
21 The amount of License Tax assessed.												
22 The Total Tax for State purposes on the above.									\$509 39	\$552 39		47 00

WIRT COUNTY.

PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase or Decrease.	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax.	1871 Am't Tax.	Increase.	Decrease.
1 The number of Horses, Mules, Asses and Jennets, and their value.....	984	1,031	47.	\$62,307 00	\$61,223 00		\$1,064 00	\$124 61	\$122 45		\$2 16
2 The number of wheeled vehicles, and value, not included in stock of merchants, &c.....	38	41	3	1,749 00	2,036 00	\$307 00		3 50	4 11	\$0 71	
3 The number of Cattle, and their value.....	1,799	2,032	233	42,993 00	46,258 00	3,265 00		95 99	92 52	6 53	
4 The number of Sheep and their value.....	3,757	3,260	497	3,770 00	3,259 00		471 00	7 54	6 60		94
5 The number of Hogs, and their value.....	530	621	91	2,789 00	2,501 00		148 00	6 58	6 18		40
6 The number of Watches and Clocks, and value, not in stock of merchants, &c.....	518	523	5	5,042 00	5,015 00		27 00	10 08	10 03		05
7 The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	7	10	3	795	905	110 00		1 59	1 81	22	34
8 The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....				465	296		170 00	92	59		
9 The value of Household and Kitchen Furniture, &c.....				28,478 00	28,539 00	61 00		56 96	57 08	12	
10 The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.....				45,164			45,164 00	90 35			90 33
11 The amount money, bonds, and evidences of debt under control of receiver, &c.....					48,610 00	48,610 00			97 28	97 28	
12 The actual value of the capital and surplus or contingent funds of companies other than Railroads.....											
13 The amount of average value of personal property required to be listed by merchants.....				33,633 00	24,400 00		9,233 00	67 27	48 80		18 47
14 The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....				38,200 00	38,025 00		175 00	76 40	76 05		35
15 The value of farming and gardening utensils, &c., not exempt from taxation.....				47,819 00	52,044 00	4,825 00		96 63	105 29	9 60	
16 The value of Toll Bridges and Ferries.....				600 00	400 00		200 00	1 20	80		40
17 The value of all personal property, not exempt, including stock in Bank or Insurance Company doing business in State.....											
18 The value of all credits and investments and all moneys, whether due or not, or in or out of the State, after deducting debts.....											
19 The total value of personal property under different heads.....				\$313,805 00	\$314,291 00	\$487 00		\$627 91	\$623 59	98	
20 The amount of Special Tax assessed on merchants for State purposes.....								579 71	369 19		110 52
21 The amount of License Tax assessed.....											
22 The Total Tax for State purposes on the above.....								\$1,207 32	\$907 78		\$299 54

PERSONAL PROPERTY.

TAX FOR FREE SCHOOLS.

23	The amount of Special Tax assessed on merchants for school purposes.....			
	{ White male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 976; 1871, 983;.....			
	{ Captation.....			
24	.....			Total 1871, 908.
25	The amount tax on all personal property, at 10 cents on each \$100 value.....			Total 1870, 982; 1871, 908.

TAX FOR HOSPITAL.

26	The total tax for construction of Hospital being 5 cents on each \$100 valuation.
27	Total tax for State, Free School and Hospital on all subjects above mentioned.

REAL ESTATE.

REAL ESTATE.					
	Number 1870	Number 1871	Increase No.	Decrease No.	Acres
1 { Number of Acres.....	179,379	195,288	16,209		
2 { Value of Buildings.....					
3 Land. { Value of Land.....		\$90,794 00		\$746 00	
4 { Average value per acre, 1871, \$3.75.....		643,032 00		\$12,336 13	
5 { Value of Buildings.....		42,019 00		453 00	
6 Town Lots. { Value of Lots		15,497 00		15,296 64	\$240 36
7 Land and Lots—Aggregate value.....		\$773,990 00		\$13,294 77	
8 State Tax, 20 cents on each \$100 value.....					
9 School " 10 " " " " "					
10 Hospital " 5 " " " " "					
11 Amount Taxes Assessed.....					
Total amount Tax on all Land, Town Lots and Buildings.....					
Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared.....					
Total from all sources for State purposes, 1870, \$2,728.51; '71, \$2,545.56; Total for School, '70, \$2,056.39; '71, \$2,056.18. Total Increase, \$182.95					

422	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared.....	\$5,322 00	\$1,145 83.	
	Total for State purposes, 1870, \$2728 51; Total for Hospital, 1870, \$357 10; 1371, \$544 09.			
	Total from all sources	\$2728 51	\$5,322 00	\$1,145 83.
	Increase, Decrease, 21	Increase, 21	Increase, 21	Increase, 21

AUDITOR'S REPORT.

WOOD COUNTY.

No.	PERSONAL PROPERTY.	Number 1870.	Number 1871.	Number Increase or Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870 Am't Tax.	1871 Am't Tax.	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.....	3,156	2,086	1,070	\$200,370 00	\$210,810 00	\$10,440 00		\$400 74	\$401 62	88	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....	1,472	993	479	52,460 00	39,140 00		13,320 00	104 92	78 28		26 64
3	The number of Cattle, and their value.....	6,182	5,908	674	136,525 00	137,435 00	910 00		273 00	274 87	1 82	
4	The number of Sheep, and their value.....	10,927	7,441	2,586	12,780 00	9,480 00		3,300 00	25 56	18 96		6 60
5	The number of Hogs, and their value.....	1,090	1,211	112	7,825 00	8,580 00	755 00		15 65	17 16	1 51	
6	The number of Watches and Clocks, and value, not in stock of merchants, &c.....	1,065	903	162	27,535 00	25,085 00		3,850 00	55 07	47 37		7 70
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....	126	126		23,600 00	25,100 00	1,500 00		47 20	50 20	3 00	
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....				4,210 00	5,625 00	1,415 00		8 42	11 25	2 83	
9	The value of Household and Kitchen Furniture, &c.....				243,055 00	250,460 00	7,405 00		496 11	500 92	14 81	
10	The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.....				293,785 00	189,325 00		104,460 00	587 57	378 65		208 92
11	The amount money, bonds, and evidences of debt under control of receiver, &c.....				1,000 00			1,000 00	2 00			2 00
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.....					200 00	200 00			40		
13	The amount of average value of personal property required to be listed by merchants of the average value of material and manufactured articles.....				408,275 00	438,340 00	30,075 00		816 53	878 68	60 15	
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....				49,040 00	681,400 00	632,360 00		98 08	1,362 80	1,264 72	
15	The value of farming and gardening utensils, &c., not exempt from taxation.....				153,420 00	63,850 00		80,570 00	306 84	127 70		179 14
16	The value of Toll Bridges and Ferries.....				26,940 00	13,050 00		12,890 00	51 88	26 10		25 78
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....				312,700 00	320,270 00	7,570 00		625 40	640 54	15 10	
18	The value of all credits and investments, and all monies, whether due or not, or in or out of State, after deducting debts.....				160,755 00	115,765 00		44,990 00	321 51	231 53		89 98
19	Total value of Personal property under different heads.....				2,113,235 00	2,222,515 00	109,280 00		\$4,226 53	\$5,045 03	\$818 50	
20	The amount of special tax assessed on merchants for State purposes.....											
21	The amount of License Tax assessed.....								5,748 28	5,583 80		164 48
22	The Total Tax for State purposes on the above.....								\$0,974 81	10,628 83	\$654 02	

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No.		TOTAL	Total from all sources Increase,	Decrease.
	PERSONAL PROPERTY.			
	TAX FOR FREE SCHOOLS.			
23	The amount of Special Tax assessed on merchants for school purposes.....	\$7,986 00	\$7,986 00	
24	{ White male inhabitants of the age of 21 years, at \$1.00 tax on each, 1870, 3,901; 1871, } Total '70, Total '71, { Capitulation, } 3,624 3,624 }	\$3,748 00	\$3,748 00	
25	{ Color'd male inhabitants of the age of 21 years, at \$1. tax on each, 1870, 159; 1871, 121 } The amount tax on all personal property, at 10 cents on each \$100 value.....	4,000 3,748	\$4,000 00	\$312 00
	TAX FOR HOSPITAL.			
26	The total tax for construction of Hospital, being 5 cents on each \$100 valuation.....	\$100 00	\$100 00	
27	Total tax for State, Free School and Hospital on all subjects above mentioned	\$4,000 00	\$4,000 00	\$312 00
	REAL ESTATE.			
1	{ Number of Acres. Land. Value of Land.....	Number 1870. Increase No. Acres 1871. Decrease No. Acres		
2	{ Average value per acre, 1871, \$10.16.....	249,521 252,108 2,587		
3	{ Town Lots } Value of Buildings.....	\$292,725 00	\$210,828 00	\$81,897 00
4	{ Value of Lots.....	2,237,909 00	2,352,162 00	114,253 00
5	{ Value of Lots.....	939,911 00	927,883 00	12,028 00
6	{ Value of Lots.....	886,894 00	895,585 00	8,721 00
7	Land and Lots—Aggregate value.....	4,357,509 00	4,386,458 00	\$28,949 00
8	{ State Tax, 20 cents on each \$100 value. (Back taxes \$5.95 for 1870).....	\$8,720 97	8,772 92	51 95
9	School Tax, 10 " " " " " "	4,360 48	4,386 46	25 98
10	Hospital tax, 5 " " " " " "	2,178 76	2,193 25	14 47
11	Total amount Tax on all Land, Town Lots and Buildings.....	\$15,260 21	\$15,352 61	92 40
12	Total amount Tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared	\$32,464 91	\$33,513 31	\$1,048 30
	Total from all sources for State purposes, 1870, \$15,635.78; '71, \$19,401.75. Total for School, 1870, \$1,235.35; 1871, \$3,454.49; Increase, \$705.97 Decrease, \$121.23. Decrease,			Increase, 219.10

WYOMING COUNTY.

No.	PERSONAL PROPERTY.	Number 1870	Number 1871	Number Increase Decrease	Value 1870.	Value 1871.	Increase Value.	Decrease Value.	1870. Am't Tax.	1871. Am't Tax.	Increase.	Decrease.
1	The number of Horses, Mules, Asses and Jennets, and their value.....	405	421	21	\$23,490 00	\$24,240 00	\$750 00		\$46 98	\$48 48	\$1 50	
2	The number of wheeled Vehicles, and value, not included in stock of merchants, &c.....	44	57	13	1,465 00	1,600 00	135 00		2 92	3 20	28	
3	The number of Cattle and their value.....	2,711	2,678	33	36,928 00	35,623 00	1,305 00		73 84	71 25	2 59	
4	The number of Sheep and their value.....	2,821	3,108	287	4,130 00	5,370 00	1,340 00		8 06	10 74	2 68	
5	The number of Hogs and their value.....	1,047	1,044	3	2,364 00	3,468 00	1,004 00		4 72	6 92	2 20	
6	The number of Watches and Clocks, and value not in stock of merchants, &c.....	31	50	19	-	620 00	324 00		58	1 24	66	
7	The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.....											
8	The value of all Gold and Silver plate and Jewelry, not in stock of merchants, &c.....											
9	The value of Household and Kitchen Furniture, &c.....				11,917 00	136 00	136 00		23 82	25	25	
10	The value of Property and capital (not including real estate and articles exempt, &c.), employed, &c.....					12,193 00	176 00			24 39	57	
11	The amount money, bonds, and evidences of debt under control of receiver, &c.....											
12	The actual value of the capital and surplus or contingent funds of companies other than Railroads.....											
13	The amount of average value of personal property required to be listed by merchants.....				2,300 00	1,000 00		700 00	4 60	3 20		1 40
14	The amount of the average value of material and manufactured articles required to be listed by manufacturers, &c.....											
15	The value of farming and gardening utensils, &c., not exempt from taxation.....				2,044 00	4,206 00	1,162 25		6 08	8 41	2 33	
16	The value of Toll Bridges and Ferries.....											
17	The value of all personal property not exempt, including stock in Bank or Insurance Company doing business in State.....											
18	The value of all credits and investments and all monies, whether due or not, or in or out of State, after deducting debts.....				2,696 00	2,225 00		371 00	5 38	4 65		73
19	The Total value of personal property under different heads.....				\$48,530 00	\$91,381 00	\$2,851 00		\$176 98	\$182 73	\$6 75	
20	The amount of Special Tax assessed on merchants for State purposes.....											
21	The amount of License Tax assessed.....								57 42	60 00		7 42
22	The Total Tax for State purposes on the above.....								\$234 40	\$232 73		1 67

WYOMING COUNTY—Continued.

PERSONAL PROPERTY.										1870.	1871.	Increase.	Decrease.	
TAX FOR FREE SCHOOLS.										Am't Tax	Am't Tax			
23	The amount of Special Tax assessed on merchants for school purposes													
24	{ White made inhabitants of the age of 21 years, at \$1 tax on each, 1870, 576; 1871, 595 } Total													
25	{ Colored " " " 1870, 12; 1871, 13 } 1870, 588; 1871, 608										\$688 00	\$608 00	\$20 00	
26	The amount tax on all personal property, at 10 cents on each \$100 value										88 53	91 38	2 85	
TAX FOR HOSPITAL.														
26	The total tax for construction of Hospital, being 5 cents on each \$100 valuation										44 54	45 68	1 14	
27	Total taxes for State, Free School and Hospital on all subjects above mentioned										\$955 47	\$977 79	\$22 32	
REAL ESTATE.														
1	Number of Acres ...		Number	1870	1871	Increase	Decrease	1870	1871	Increase.	Decrease.			
2	Value of Buildings		1,215,172	1,220,959	5,787			\$5,350 00	\$2,450 00			\$2,900 00		
3	Value of Land							770,380 00	783,348 00	\$22,950 00				
4	Average value per acre, 1871, \$0.65							7,355 00	7,351 00			5 00		
5	Value of Buildings							1,400 00	1,405 00	5 00				
6	Value of Lots							\$784,495 00	\$804,554 00	\$20,059 00				
7	Land and Lots—Aggregate value										1,568 50	1,008 95	40 45	
8	State Tax, 20 cents on each \$100 value										784 25	804 70	20 45	
9	School " 10 " "										382 38	402 46	10 08	
10	Hospital " 5 " "													
11	Total amount Tax on all Land, Town Lots and Buildings										\$2,745 13	\$2,816 11	\$70 98	
12	Total amount tax assessed on Real and Personal Property in this county for the years 1870 and 1871 compared										\$3,700 60	\$3,793 90	\$93 30	
Total from all sources for State purposes, 1870, \$1,802.50; 1871, \$1,841.08. Total for School, 1870, \$1,460.74; 1871, \$1,504.08 Total for Hospital, 1870, \$436.92; 1871, \$448.14.														
Increase, \$38.78; Decrease, Increase, \$43.30; Decrease, Increase, \$11.22; Decrease,														

RECAPITULATION OF APPENDIX B.

RECAPITULATION OF APPENDIX B

I N D E X

PAGE 116-7.

Exhibiting the number of Horses, Mules, Asses and Jennets; Wheel Vehicle; Cattle and
in each county, and their value and amount tax thereon for the year 1871.

PAGE 118-9.

Exhibiting the number of Hogs; Watches and Clocks; Pianos and other musical Instruments, and
their value, and the value of all Silver Plate and Jewelry, in each county and the amount of
tax thereon for the year 1871.

PAGE 120-1.

Exhibiting the value of Household and Kitchen Furniture; of Property and Capital employed in
Business; amount Money, Bonds and Evidences of Debt under control of receivers; actual
value of Capital and Surplus of Companies other than Rail Road; amount average value of
Personal Property required to be listed by merchants; and amount average value of Mate-
rial and manufactured articles required to be listed by manufacturers and the amount tax
thereon in each county for the year 1871.

PAGE 122-3.

Exhibiting the value of Farming Utensil, not exempt; value yearly rent of Toll Bridges and Fer-
ries; value Personal Property not exempt, including Stocks in Banks or Insurance Companies
doing business in the State; and value of all Credits, Investments, Monies, due or not, after de-
ducting debts; and the amount of tax thereon and the total value of all Personal Property
under different heads, in each county for the year 1871.

PAGE 124-5.

Exhibiting amount special tax assessed on merchants for State and State School purposes; the amount License tax; Capitation Tax; Total tax for State, State School and Hospital purposes on personal property, separately and in the aggregate, in each county for the year 1871..

PAGE 126-7.

Exhibiting number of acres Real Estate and average value thereof; and the value of Buildings, Land and Lots separately and in the aggregate for each county for the year 1871.

PAGE 128-9.

Exhibiting amount Tax assessed on Real Estate for State, State School and Hospital purposes and the total thereof; also the tax from all sources for State, State School and Hospital purposes and the total thereof for each county for the year 1871.

RECAPITULATION OF APPENDIX B.

NAMES OF COUNTIES.	The number of Horses, Mules, Asses and Jennetts, and their value.				The number of Wheeled Vehicles, and value, not included in stock of merchants, &c.				The number of Cattle, and their value.				The number of Sheep, and their value.			
	Number.	Value.	Am't Tax.		Number.	Value.	Am't Tax.		Number.	Value.	Am't Tax.		Number.	Value.	Am't Tax.	
Barbour.....	3,049	\$159,573	\$319 15		408	\$11,425	\$22 85		11,225	\$324,626	\$469 25		8,444	\$8,980	\$17 97	
Berkeley.....	4,154	253,405	510 81		1,694	58,625	117 22		6,369	117,855	235 70		7,696	18,197	36 38	
Boone.....	602	45,224	90 45		134	4,137	8 27		3,089	66,298	112 60		3,926	6,065	12 01	
Braxton.....	1,494	85,708	171 41		143	4,285	8 57		4,027	72,056	144 11		9,068	9,807	19 61	
Brooke.....	1,272	79,145	158 29		517	19,720	39 84		2,114	51,220	102 44		34,004	70,435	140 87	
Calwell.....	1,410	102,913	206 83		465	17,875	35 75		2,706	88,574	177 15		4,073	4,270	8 55	
Calhoun.....	662	39,728	79 45		80	2,280	4 66		1,641	33,899	67 79		3,672	3,936	7 87	
Clay.....	336	18,305	36 71		16	480	96		1,305	18,704	37 41		2,718	4,065	8 19	
Doddridge.....	1,760	17,325	224 90		37	822	3 75		4,978	33,312	232 47		6,763	8,356	16 72	
Fayette.....	1,242	60,990	121 98		320	8,195	16 39		3,607	51,073	102 15		6,718	7,104	14 21	
Gilmer.....	1,101	65,975	131 95		181	5,617	11 23		2,758	50,974	119 87		4,696	4,563	9 19	
Grant.....	1,580	99,777	199 55		343	14,805	29 79		5,042	138,972	277 94		6,333	11,956	23 92	
Greenbrier.....	3,287	224,788	449 57		286	15,016	30 03		8,862	221,806	447 61		10,496	15,782	31 56	
Hampshire.....	2,632	181,970	363 94		525	18,620	37 30		5,905	123,853	247 71		6,165	12,766	25 53	
Hancock.....	1,112	87,125	174 25		665	23,203	46 40		2,081	50,313	118 62		3,345	38,675	79 35	
Hardy.....	1,809	120,834	241 79		126	9,555	19 11		5,566	150,694	319 19		21,441	6,923	13 84	
Harrison.....	3,207	406,215	812 43		698	36,534	71 07		20,420	644,538	1,289 11		10,529	21,229	42 46	
Jackson.....	4,255	137,749	275 48		674	21,487	42 96		4,598	85,277	170 55		10,259	10,561	21 11	
Jefferson.....	4,256	352,340	704 08		767	47,430	94 80		6,031	134,400	268 80		5,082	17,627	35 05	
Kanawha.....	3,028	190,190	386 38		887	33,966	67 93		7,792	155,499	310 89		8,638	13,121	26 24	
Lewis.....	2,729	183,290	356 58		206	9,515	19 09		11,365	278,292	556 59		7,899	11,792	23 58	
Lincoln.....	966	62,171	124 35		164	4,426	8 85		3,610	67,743	135 49		5,663	6,694	12 89	
Logan.....	787	48,583	97 17		37	1,032	2 10		4,467	76,226	152 45		6,171	8,694	17 21	
Marion.....	3,738	273,921	546 04		744	29,150	58 30		10,125	271,734	543 47		9,435	14,932	29 90	
Marshall.....	3,886	195,472	390 94		1,299	34,489	68 98		6,565	135,296	270 41		8,263	42,496	84 99	
Mason.....	3,330	216,899	431 61		1,290	47,791	95 57		7,873	198,715	387 42		5,699	10,538	21 07	
Mercer.....	1,121	68,692	117 18		231	6,567	13 13		3,613	50,365	100 73		5,699	7,073	14 15	
Mineral.....	1,778	127,790	255 62		361	17,195	34 39		4,759	146,342	292 64		5,600	12,920	25 94	
Monongalia.....	4,626	331,875	653 75		239	14,047	28 60		13,051	352,151	704 30		11,141	19,496	38 99	
Monroe.....	2,713	181,150	362 30		394	20,000	40 00		9,211	190,832	381 66		8,327	10,785	21 57	

RECAPITULATION OF APPENDIX B—Continued.

NAMES OF COUNTIES.	The number of Horses, Mules, Asses, and Jennetts, and their value.			The number of Wheeled Vehicles, and value, not included in stock of merchants, &c.			The number of Cattle, and their value.			The number of Sheep, and their value.		
	Number.	Value.	Am't Tax.	Number.	Value.	Am't Tax.	Number.	Value.	Am't Tax.	Num.	Value.	Am't Tax.
Morgan.....	1,087	\$81,230	\$102.64	433	\$14,365	\$28.73	2,356	\$41,068	\$82.14	2,123	\$4,343	\$8.00
McDowell.....	1,244	12,800	92.60	13	490	10.00	1,087	15,274	31.75	1,263	1,841	3.00
Nicholas.....	1,100	53,203	107.53	188	5,320	10.61	4,567	68,628	133.26	1,063	8,300	16.00
Ohio.....	2,700	158,910	317.82	1,479	78,620	157.24	3,470	69,806	139.78	24,792	69,220	138.44
Pendleton.....	2,432	142,255	284.71	1,476	13,832	27.66	7,451	158,564	317.15	11,133	19,603	39.21
Pleasants.....	1,622	89,575	139.75	253	3,426	6.84	2,101	56,701	113.58	2,538	3,813	7.62
Pocahontas.....	1,624	94,701	189.68	273	9,830	19.66	6,208	108,761	211.52	7,765	12,780	25.62
Preston.....	4,024	247,751	485.31	822	25,622	51.24	3,451	176,057	352.31	10,136	21,745	43.40
Putnam.....	1,584	41,631	83.06	354	11,171	22.34	2,021	57,904	115.31	4,717	7,417	9.43
Randolph.....	1,574	49,978	99.96	230	1,428	2.85	3,034	46,491	92.84	4,990	90	13.54
Randolph.....	1,564	64,860	128.06	236	1,520	3.04	5,701	92,701	184.01	7,692	7,618	15.24
Ritchie.....	2,152	147,839	295.68	519	6,309	12.61	3,333	121,001	242.00	8,841	10,864	21.73
Roma.....	1,704	87,849	175.70	254	3,800	7.60	4,861	67,653	135.31	9,481	11,449	22.80
Summers.....	1,155	68,442	136.88	176	3,800	7.60	2,642	44,484	88.97	5,707	6,355	12.71
Taylor.....	2,076	138,270	276.54	212	3,922	7.84	6,804	178,315	356.63	4,365	6,112	12.23
Tucker.....	2,534	147,600	295.20	639	2,280	4.56	1,400	24,311	48.62	2,119	2,645	5.29
Tyler.....	2,504	140,000	280.41	543	11,138	22.27	7,028	100,240	200.48	8,033	9,653	19.30
Wayne.....	2,287	134,338	268.68	351	12,760	25.52	7,069	171,035	342.07	6,963	9,475	18.95
Webster.....	1,155	125,134	250.26	284	7,130	14.26	1,608	153,644	307.28	9,941	13,189	26.38
Wetzel.....	2,187	130,283	260.57	384	3,388	6.77	1,321	18,691	37.38	1,014	1,964	3.93
Wirt.....	1,031	61,223	122.45	41	3,956	7.91	4,360	64,152	129.30	8,893	8,900	17.80
Wood.....	2,086	210,810	401.62	983	39,140	78.28	2,032	46,238	92.47	3,290	3,290	6.60
Wyoming.....	426	24,240	48.48	57	1,600	3.20	2,678	137,435	274.87	7,441	5,370	10.74
	104,680	\$6,740,992	\$13,670.23	22,124	\$340,684	\$1,701.10	280,107	\$6,448,690	\$12,883.12	447,063	\$693,235	\$1,390.81

RECAPITULATION OF APPENDIX B—Continued.

NAMES OF COUNTIES.	The number of Hogs, and their value.			The number of Watches, and clocks, and value not included in stock of merchants, &c.			The number of Piano-fortes, &c., and value not included in stock of merchants, &c.			The value of all Gold and Silver plate and Jew- elry, not in stock of merchants, &c.		
	Number.	Value.	Am't Tax.	Number.	Value.	Am't Tax.	Number.	Value.	Am't Tax.	Value.	Am't Tax.	
Barbour	1,192	\$3,318	\$7 04	935	\$4,641	\$9 28	10	\$1,435	\$2 87	\$210	42	
Berkeley	3,856	23,705	47 40	1,555	21,382	42 76	109	16,813	33 53	4,069	8 14	
Boone	797	6,501	13 00	359	2,847	5 69	27	338	68	140	28	
Braxton	2,351	5,054	10 11	598	3,889	7 78	1	50	10	43	09	
Brooke	322	2,565	5 13	304	5,773	11 55	70	9,700	19 40	240	48	
Calwell	1,866	6,627	13 25	782	9,100	18 21	29	5,700	11 40	2,847	5 70	
Calhoun	7,088	21,000	4 20	220	1,395	2 79						
Clay	1,019	2,267	4 53	139	736	1 47						
Doddridge	777	2,984	6 97	872	5,101	10 20	5	540	1 08	25	05	
Fayette	1,993	4,252	8 50	190	2,090	4 12	3	190	38	120	24	
Gilmer	1,016	3,057	6 11	354	2,407	4 81	1	200	50	151	30	
Grant	1,311	7,272	14 54	652	4,803	9 61	54	1,045	2 09	827	1 65	
Greenville	1,376	6,492	10 98	1,274	13,048	26 10	45	7,475	14 95	2,368	4 74	
Hampshire	973	6,885	13 77	531	6,959	12 33	23	2,645	5 23	720	1 44	
Hancock	299	2,650	6 30	1,063	9,079	18 16	52	7,225	14 45	852	1 70	
Hardy	999	7,079	14 16	691	8,154	16 31	24	4,395	8 79	3,007	6 01	
Harrison	1,269	7,080	15 36	1,040	17,735	35 47	48	12,550	25 10	1,240	2 48	
Jackson	1,849	6,574	13 12	1,025	6,305	12 58	26	3,878	7 75	274	55	
Jefferson	10,043	56,183	112 37	1,447	24,041	49 28	160	23,475	46 95	9,120	18 24	
Kanawha	4,625	15,545	31 09	1,409	24,104	48 21	108	20,800	41 60	3,466	6 93	
Lewis	1,408	6,433	13 06	944	8,574	17 14	24	4,870	9 74	875	1 75	
Lincoln	2,639	6,546	13 09	355	2,251	4 50	1	5	01	118	24	
Logan	2,390	6,647	11 29	172	1,134	2 27	1	75	15	15	03	
Marion	1,347	6,803	13 79	693	9,444	18 89	30	3,070	6 94	706	1 41	
Marshall	1,527	11,213	22 43	2,105	11,372	22 74	41	4,765	9 41	135	27	
Mason	2,159	11,659	23 32	2,899	21,543	43 08	74	12,155	2 31	2,710	5 41	
Mercer	1,404	3,454	6 91	371	2,225	4 45	1	100	20	62	10	
Mineral	890	6,423	12 85	838	11,257	22 62	21	3,265	6 57	1,211	2 30	
Monongalia	1,799	9,042	18 08	1,400	11,162	22 32	47	5,010	10 02	1,126	2 25	

RECAPITULATION OF APPENDIX B—Continued.

NAMES OF COUNTIES.	The number of Hogs, and their value.			The number of Watches and Clocks, and value, not included in stock of merchants, &c.			The number of Piano-fortes, &c., and value, not included in stock of merchants, &c.			The value of all Gold and Silver plate and Jew-elry, not in stock of merchants, &c.		
	Number.	Value.	Am't Tax.	Number.	Value.	Am't Tax.	Number.	Value.	Am't Tax.	Value.	Am't Tax.	
Monroe.....	989	\$3,922	\$7 85	1,001	\$8,690	\$17 38	24	\$3,210	\$6 42	\$2,320	\$4 64	
Morgan.....	671	3,722	7 44	831	6,967	13 33	10	1,165	2 33	253	60	
McDowell.....	704	1,370	2 74	23	151	31						
Nicholas.....	1,726	2,952	6 90	520	2,411	4 82	5	464	93	77	15	
Ohio.....	514	4,115	8 25	2,873	60,780	121 56	463	76,865	153 77	4,000	8 00	
Pendleton.....	2,271	8,042	16 08	637	3,890	7 78	9	788	1 58	197	39	
Pleasant.....	342	2,297	4 50	188	2,474	4 55	10	1,151	2 30	423	85	
Pocahontas.....	898	3,047	6 00	488	3,108	6 22	6	432	84	162	32	
Preston.....	1,625	6,965	13 95	2,269	14,095	28 19	48	4,355	8 71	534	1 07	
Putnam.....	1,731	4,654	9 27	1,731	4,708	9 42	16	2,980	5 96	683	1 37	
Raleigh.....	1,497	3,699	6 20	208	2,532	4 67				100	20	
Randolph.....	860	2,698	4 20	215	1,225	2 46	1	240	40	30	66	
Richlie.....	1,116	6,751	11 50	1,224	9,748	19 60	6	1,175	2 35	681	1 38	
Roane.....	1,770	4,159	8 32	512	2,589	5 17						
Summers.....	880	2,490	4 98	384	2,630	5 26	1	100	20	30	66	
Taylor.....	894	4,537	9 07	814	12,180	24 37	47	5,718	11 43	1,054	2 11	
Tucker.....	228	928	1 86	433	517	1 03						
Tyler.....	844	4,062	8 00	989	6,298	12 60	14	785	1 57	195	39	
Upshur.....	1,108	3,536	7 27	875	6,720	11 44	21	2,905	5 01	150	30	
Wayne.....	3,436	11,226	22 44	523	4,263	8 53	20	644	1 08	201	40	
Webster.....	546	1,001	2 00	133	574	1 15						
Wetzel.....	1,247	4,466	8 93	767	2,685	5 37	5	805	1 01			
Wirt.....	621	2,501	5 18	523	6,015	10 05	10	905	1 81	296	59	
Wood.....	1,211	8,580	17 16	903	23,985	47 37	126	25,100	50 20	5,625	11 25	
Wyoming.....	1,604	3,458	6 92	60	620	1 24				136	26	
	82,998	\$347,288	\$694 70	42,479	\$120,174	\$878 78	1,877	\$281,038	\$562 76	\$53,744	\$106 73	

RECAPITULATION OF APPENDIX B—Continued.

NAMES OF COUNTIES.	The Value of Household and Kitchen Furniture, &c.		The Value of Property and Capital (not real estate and articles exempt) employed.		The amount Bonds and evidences of debt under control of receiver, &c.		The actual value of the Capital and surplus &c. of companies other than railroads.		The amount of average value of personal property required to be listed by merchants.		The amount of average value of material and man factured article required to be listed by manufacturers.	
	Value.	Am't Tax.	Value.	Am't Tax.	Amount.	Am't Tax.	Value.	Am't Tax.	Value.	Am't Tax.	Value.	Am't Tax.
Barbour.....	\$47,091	\$98 18	\$47,055	\$94 11	\$124,677	\$249 34	\$95,700	\$191 40	\$25,700	\$51 40	\$1,680	\$3 36
Berkeley.....	206,065	412 11	846,885	1,773 77	1,773 77	3 00	1,773 77	3 00	26,790	53 58	11,337	22 71
Boone.....	30,618	79 24	11,849	23 70	1,540	3 00	1,540	3 00	60,586	132 17	8,900	17 80
Braxton.....	43,672	87 34	9,090	18 00	46,569	93 12	1,540	3 00	7,100	14 20	22,240	44 48
Brooke.....	61,480	122 96	62,710	125 42	116,760	233 32	12,900	25 80	14,753	29 51	4,550	9 10
Cabel.....	77,253	154 47	2,405	4 81	7,758	15 51	11,800	23 78	55,490	110 98	2,450	4 90
Calhoun.....	16,477	32 95	6,603	13 21	124 79	23 78	11,800	23 78	1,241	2 49	.....	.....
Clay.....	8,403	16 81	62,394	124 79	.....	.....	.....	.....	32,315	64 63	.....	.....
Doddrige.....	41,771	83 54	.....	.....	.....	.....	.....	.....	23,300	46 60	.....	.....
Fayette.....	35,964	71 93	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gilmer.....	31,272	62 54	.....	.....	19,955	39 91	.....	.....	.....	.....	800	1 72
Grant.....	52,285	104 55	135,055	270 07	50	1 20	.....	.....	24,015	48 03	.....	.....
Greenbrier.....	118,726	237 45	98,307	196 61	600	1 20	3,000	6 00	12,000	24 20	5,550	11 10
Hampshire.....	81,415	162 83	33,015	66 03	.....	.....	.....	.....	41,090	82 20	5,700	11 40
Hancock.....	36,975	73 95	25,000	50 00	12,610	25 22	550	1 10	41,129	82 26	69,900	133 80
Hardy.....	75,619	151 24	46,000	93 20	3,500	6 40	1,300	2 98	24,000	48 00	1,300	2 60
Harrison.....	185,587	371 17	76,595	153 19	11,763	23 52	1,300	2 98	164,440	328 88	1,300	2 60
Jackson.....	61,958	123 90	32,013	63 03	980	1 96	1,300	2 98	35,492	70 96	10,153	20 32
Jefferson.....	263,475	526 95	531,120	1,102 24	5,500	11 00	500	1 00	174,455	348 87	24,050	48 10
Kanawha.....	226,774	413 55	539,769	1,119 54	3,000	6 00	650	1 30	222,143	444 28	2,300	4 60
Lewis.....	78,006	162 01	11,267	22 40	11,267	22 40	650	1 30	34,918	69 84	3,630	7 26
Lincoln.....	17,865	35 73	8,631	17 27	26	05	.....	.....	10,118	20 24	.....	.....
Logan.....	28,184	56 37	.....	.....	.....	.....	.....	.....	14,063	28 13	.....	.....
Marion.....	133,638	266 08	38,052	76 10	51,072	102 14	830	1 66	80,964	161 93	40,080	80 16
Marshall.....	80,564	161 13	69,522	139 05	69,522	139 05	28,000	56 00	62,580	125 16	2,700	5 40
Mason.....	141,228	282 46	290,510	581 02	1,594	2 78	3,000	7 20	109,067	218 13	25,700	51 40
Mercer.....	25,860	51 72	.....	.....	.....	.....	.....	.....	11,080	22 16	2,320	4 64
Mineral.....	190,660	381 32	4,914	9 82	300	60	800	1 78	96,547	193 09	18,100	36 20
Monongalia.....	1,40,370	284 75	7,658	15 32	44,608	91 94	4,818	9 64	90,015	180 03	7,535	15 07

RECAPITULATION OF APPENDIX B—Continued.

NAME OF COUNTIES.	The value of farming and gardening utensils, &c., not exempt from taxation.		The value of yearly rent of Toll Bridges and Ferries.		The value of personal property not exempt, including stock in Bank or Ins. Co's doing business in the State		The value of credit and investments and all monies, due or not, in or out of the State, after deducting debts.		Total value of Personal property under different heads.
	Value	Am't Tax.	Value.	Am't Tax.	Value.	Am't Tax	Value.	Am't Tax.	
Barbour.....	\$11,272	\$22 54					\$101,743	\$909 40	\$991,955 00
Berkeley.....	63,622	119 23	\$1,300	\$2 60	\$128,209	\$256 92	236,514	473 62	2,288,292 00
Boone.....	13,737	27 47					23,920	43 04	275,000 00
Braxton.....	18,586	37 18					31,225	66 43	309,875 00
Brooke.....	13,622	31 24	7,000	14 00	27,130	54 30	176,390	353 98	775,000 00
Cabell.....	27,253	54 53	300	60					534,969 00
Calhoun.....	7,666	15 21			409	82	210	1 82	127,825 00
Clay.....	2,965	5 99					5,446	10 80	127,454 00
Doddridge.....	3,966	7 93							399,998 00
Fayette.....	11,188	22 40	100	20			38,049	76 30	242,503 00
Gilmer.....	13,102	26 38	225	45			1,290	2 40	208,498 00
Grant.....	25,624	69 25							538,538 00
Greenbrier.....	56,608	113 21	5,765	11 41	246	40	292,707	525 43	1,071,384 00
Hampshire.....	47,273	94 47	300	60			51,773	103 53	476,000 00
Hancock.....	31,095	63 33	2,000	5 20	1,000	2 00	254,488	489 98	670,030 00
Hardy.....	49,932	99 80	20	04			131,777	267 31	684,000 00
Harrison.....	85,429	180 84			39,771	79 54	668,747	1,353 49	2,400,108 00
Jackson.....	24,279	48 54	500	1 00	345	60	22,865	45 72	476,870 00
Jefferson.....	130,343	260 60	500	1 00	1,300	2 60	49,338	98 66	1,816,840 00
Kanawha.....	39,723	79 44	25,000	38 20			12,773	184 93	1,624,320 00
Lewis.....	36,273	78 55			100,200	320 40	14,175	28 36	911,136 00
Lincoln.....	10,613	21 22					23,047	51 20	218,436 00
Logan.....	9,299	18 60							1,283,721 00
Marion.....	27,948	55 90	8,000	16 00	38,500	73 00	263,866	527 73	1,283,721 00
Marshall.....	13,138	26 27			6,800	13 20	96,475	132 95	476,481 00
Mason.....	53,914	107 88	6,600	13 20	80,800	161 60	225,391	450 77	1,484,104 00
McCrer.....	11,847	23 69					13,732	27 47	83,400 00
Mineral.....	35,890	67 78			17,145	34 29	98,206	196 40	731,569 00
Monongalia.....	101,616	203 64	1,200	2 60	44,200	88 40	437,345	1,025 00	1,611,916 00

RECAPITULATION OF APPENDIX B—Continued.

NAME OF COUNTIES.	The value of farming and garden- ing utensils, &c., not exempt from taxation.		The value of yearly rent of Toll Bridges and Fer- ries.		The value of personal prop- erty not exempt, includ- ing stock in Bank or Ins. Co's doing busi- ness in the State		The value of credits and in- vestments and all monies, due or not, in or out of State, after deducting debts.		Total value of Per- sonal property under different heads.
	Value.	Am't Tax.	Value	Am't Tax.	Value	Am't Tax.	Value.	Am't Vax.	
Monroe.....	\$18,277	\$36 48	\$250	\$50					\$775,023 00
Morgan.....	23,201	46 50					\$4,700	\$9 40	378,465 00
McDowell.....	2,751	5 50					1,425	2 85	42,476 00
Nicholas.....	9,829	19 60	559	1 10			30,070	60 14	209,196 00
Ohio.....	91,329	232 64	106,400	218 80	\$815,810	\$1,631 62	686,688	1,353 47	5,942,699 00
Pendleton.....	27,319	54 64			500	1 00	71,046	142 09	516,696 00
Pleasanton.....	20,002	40 00	250	50			54,478	108 96	294,693 00
Pocahontas.....	21,077	42 16					52,129	104 26	354,425 00
Preston.....	34,439	68 98							1,103,284 00
Putnam.....	20,045	40 09	2,850	5 70			66,916	133 83	398,741 00
Raleigh.....	10,805	21 79	10	02					162,836 00
Randolph.....	10,812	21 81					27,051	54 10	238,414 00
Ritchie.....	45,552	91 10					27,518	55 04	714,757 51
Roane.....	6,664	13 33							264,023 00
Summers.....	8,747	17 49					24,535	49 07	241,012 00
Taylor.....	38,215	76 43			000	1 20	248,008	496 12	906,181 00
Tucker.....	4,884	9 77					5,744	11 46	81,053 00
Tyler.....	27,801	55 78							523,183 00
Upshur.....	25,644	51 28			250	50	133,365	266 72	684,556 00
Wayne.....	29,506	59 00	3,000	6 00			34,989	69 98	549,713 00
Webster.....	1,040	2 08							57,855 00
Wetzel.....	11,336	22 67							276,197 00
Wirt.....	52,644	105 29	400	80					314,291 90
Wood.....	63,850	127 70	13,050	26 10	320,270	640 54	115,765	231 53	2,522,516 00
Wyoming.....	4,206	8 41					2,326	4 63	91,381 00
	\$1,001,363	\$3,232 90	\$193,100	\$368 52	\$168,905	\$3,363 51	\$4,829,379	\$9,810 19	\$40,042,961 51

RECAPITULATION OF APPENDIX B—Continued.

NAMES OF COUNTIES.	The amount of Special tax assessed on merchants for State purposes.	The amount of License Tax assessed.	The total tax for State purposes on the foregoing.	TAX FOR FREE SCHOOL PURPOSES.				TAX FOR HOSPITAL	Total tax for State, Free School and hospital on all subjects before mentioned.
				Special tax on merc'ts. for School purposes.	Tax at \$1.00 on all personal property at the rate of \$100.		Total tax for construction of Hospital being \$1 on each \$100.		
					WHITE.	BLACK.			
Barbour.....	\$8.74		\$1,332.65	\$1.39	\$2,044	\$ 44	\$661.95	\$330.98	\$4,417.97
Berkeley.....	5.92	\$3,792.10	8,394.35	2.95	2,795	251	2,298.22	1,150.00	14,801.52
Boone.....	4.17		553.37	2.08	837	30	274.60	137.30	1,894.35
Braxton.....	8.84		614.59	4.39	1,331	11	392.87	151.45	2,415.30
Brooke.....	1.00	115.90	1,666.91	.50	1,118	19	775.00	387.60	3,966.91
Cabell.....		1,019.00	2,088.67		1,356	38	534.81	267.40	4,284.88
Calhoun.....			255.65		653	2	127.84	63.97	1,112.45
Clay.....			122.91		493		61.46	30.73	618.10
Doddridge.....			799.84		1,393	6	399.93	199.96	2,788.73
Fayette.....	39.04	58.80	583.12	7.01	1,272	53	242.59	124.79	2,282.51
Gilmer.....	20.40		437.40	10.10	839	4	208.49	109.35	1,652.44
Grant.....		349.56	2,492.30		1,797	71	1,071.38	289.26	2,751.86
Greenbrier.....		737.61	1,956.59		1,541	100	614.67	535.68	6,075.36
Hampshire.....			1,340.08		1,015	10	670.04	307.13	4,530.39
Hancock.....			1,319.21		1,016	88	654.04	327.02	3,404.27
Hardy.....	12.14	11.12	5,276.73	5.72	3,118	57	2,400.10	1,200.05	12,120.60
Harrison.....		464.38	1,132.17		1,955	14	469.34	239.35	3,809.86
Jackson.....		91.99	6,470.90		2,200	797	1,815.64	907.92	12,191.66
Jefferson.....		2,830.22	7,119.19		4,108	400	1,562.33	781.17	13,970.68
Kanawha.....		3,994.52	2,162.14		1,881	29	961.33	480.66	5,505.13
Lewis.....		239.48	607.30		1,134	2	211.13	106.57	2,000.09
Lincoln.....		185.13	558.18		1,985	15	218.53	109.26	1,885.97
Logan.....		121.11	4,358.12		2,802	126	1,289.72	644.91	9,190.75
Marshall.....		1,775.68	2,781.34		3,035	25	784.28	392.14	7,017.76
Mason.....		1,212.77	4,147.66		3,427	117	1,454.10	727.05	9,872.81
Mason.....		1,239.20	783.99		3,981	54	1,933.46	97.73	2,112.18
Mercer.....	4.00	383.06	4,208.64	2.00	1,343	63	731.61	365.72	6,773.87
Mineral.....		2,905.63	3,747.58		2,735	53	1,611.91	827.67	8,980.14
Monongalia.....	1.35	622.40							

RECAPITULATION OF APPENDIX B—Continued.

NAMES OF COUNTIES.	The amount of Special tax assessed on merchants for State purposes.	The amount of License Tax assessed.	The total tax for State purposes on the foregoing.	TAX FOR FREE SCHOOL PURPOSES.			TAX FOR HOSPITAL.	Total Tax for State, Free School and hospital on all subjects before mentioned.		
				The amount of special tax on merchandise for School purposes.	Capitation Tax at \$1.00 on a head.				The amount tax on all personal property at 10c on each \$100.	Total tax for construction of Hospital, being 5c on each \$100.
					WHITE.	BLACK.				
Montee.....	\$2,253 90	\$0 32	\$3,813 95	\$1,613	\$130	\$775 02	\$387 51	\$6,719 48		
Morgan.....	1,042 53		1,799 78	994	24	378 46	189 21	3,351 63		
McDowell.....			84 95	314		42 47	21 24	462 66		
Nicholas.....	46 49		464 88	938	10	209 19	104 58	1,746 65		
Ohio.....	908 79	6 85	12,800 82	6,837	123	5,942 50	2,971 29	27,678 63		
Pendleton.....	293 91		1,297 30	1,277		316 70	258 35	3,400 35		
Pleasant.....	110 00		699 38	818	6	294 69	147 35	1,964 42		
Pocahontas.....	268 82		977 67	827	61	354 42	177 21	2,307 30		
Preston.....	2,698 08	5 83	2,699 47	3,048	31	1,103 26	562 59	7,437 22		
Pittman.....	1,067 01		1,846 49	1,521	49	184 87	164 87	3,631 10		
Raleigh.....	290 00		555 67	791	7	102 84	81 42	1,507 93		
Randolph.....	167 00		643 83	1,049	14	238 41	119 21	2,064 45		
Richie.....	141 01	3 80	1,574 37	1,800	14	714 76	357 38	4,462 43		
Roane.....	69 15		601 20	1,355	1	966 02	133 01	2,556 23		
Runners.....			482 02	912	35	241 01		1,670 03		
Taylor.....	1,996 56		3,814 92	1,897	75	909 18	454 59	7,150 69		
Tucker.....			162 11	401	4	81 05	40 53	1,688 67		
Tyler.....	40 00		1,086 35	1,555	2	522 18	261 59	3,428 12		
Upham.....	189 79	7 99	1,366 87	1,640	34	584 55	293 90	3,923 41		
Wayne.....	172 99		1,272 44	1,805	30	649 70	274 85	3,831 90		
Webster.....	67 91		183 62	1,355		57 85	28 92	692 39		
Wetzel.....			552 39	1,831	2	276 19	138 09	2,794 67		
Wirt.....	369 19		997 78	963	5	314 29	157 15	2,437 92		
Wood.....	5,583 80		10,628 83	3,624	124	2,222 51	1,261 26	18,160 60		
Wyoming.....	50 00		232 73	555	13	91 38	45 68	977 70		
	\$120 44	\$37,537 66	\$119,052 56	\$87,814	\$3,365	\$40,641 40	\$20,239 63	\$241,232 76		

RECAPITULATION OF APPENDIX B—Continued.

NAMES OF COUNTIES.	REAL ESTATE.					
	Number of Acres.	Value of Buildings.	Value of Land.	Average value per Acre.	TOWN LOTS.	
					Value of Buildings.	Value of Lots.
Barbours.....	221,067	\$107,591	\$1,228,318	\$5 55	\$20,892	\$4,047
Berkeley.....	194,654	677,606	3,025,321	16 73	572,717	176,304
Boone.....	350,245	43,957	362,932	1 03	1,610	1,376
Braxton.....	328,120	41,418	878,805	1 73	6,321	5,824
Brooke.....	57,152	146,825	1,631,971	28 55	149,285	102,556
Cabell.....	182,886	68,100	1,414,046	2 87	116,639	93,300
Calhoun.....	190,541	15,130	328,014	1 79		341,144 51
Clay.....	263,100	13,277	288,906	1 14	1,300	304,066 98
Doddrige.....	271,175	42,167	911,755	3 51	17,926	986,442 00
Fayette.....	478,363	81,442	896,976	2 03	4,000	986,724 61
Gilmer.....	216,861	90,726	612,526	2 10	13,915	11,437
Grant.....	354,867	124,718	1,220,257	3 79	14,996	2,911
Greenbrier.....	663,907	646,916	2,482,350	3 74	149,801	1,362,883 86
Hampshire.....	62,632	269,011	1,429,801	4 76	35,017	3,223,474 49
Hancock.....	323,138	187,095	1,142,119	27 12	67,130	1,741,148 00
Hardy.....	298,212	832,450	1,371,430	4 74	63,500	1,427,453 37
Harrison.....	323,138	187,095	1,142,119	14 35	378,430	1,856,026 14
Jackson.....	463,646	153,493	1,808,876	4 36	62,805	30,370
Jefferson.....	128,716	965,024	3,090,948	38 61	400,685	147,912
Kanawha.....	647,139	471,959	3,111,545	5 53	646,030	2,124,647 80
Lewis.....	248,264	153,809	1,450,700	6 46	112,420	4,845,923 67
Lincoln.....	676,383	39,901	872,777	1 34	3,075	5,374,982 56
Logan.....	669,900	28,765	604,304	1 76	1,450	4,655,015 00
Marion.....	198,445	341,903	2,149,268	12 55	157,869	1,787,732 53
Marshall.....	190,721	318,559	2,837,083	16 64	51,789	916,818 22
Mason.....	461,167	3,298,403	12 17	18 64	143,746	5,069
Mercer.....	224,124	30,505	444,723	2 12	910,600	2,700,843 00
Mineral.....	242,064	185,832	1,278,557	6 04	1,000	3,361,162 98
Monongalia.....	234,101	337,894	2,337,479	12 39	204,784	4,798,470 00
					175,368	3,897
						101,665
						1,770,838 00
						2,926,790 00

RECAPITULATION OF APPENDIX B—Continued.

NAMES OF COUNTIES.	REAL ESTATE.						
	Number of Acres.	Value of Buildings.	Value of Land.	Average value per acre.	Town Lots.		Aggregate value of Land and Lots.
					Value of Buildings.	Value of Lots.	
Monroe.....	284,632	278,400	1,787,664	7 25	64,822	14,000	2,144,887 43
Morgan.....	151,937	172,700	387,194	3 68	97,843	21,722	679,459 00
McDowell.....	540,920		172,332	3 32			172,332 65
Nicholas.....	470,703	60,720	583,256	1 40	3,700	4,084	670,760 00
Ohio.....	63,896	321,510	1,830,110	33 67	4,065,005	2,544,425	8,791,050 00
Pendleton.....	423,813			9 61			1,063,191 15
Pleasant.....	82,972	41,761	433,731	5 73	12,026	3,251	480,769 38
Pocahontas.....	723,842	86,868	978,080	1 47	2,300	1,237	1,008,346 29
Preston.....	395,142	354,297	1,401,396	4 40	129,634	40,436	1,905,763 00
Putnam.....	251,026	120,647	1,178,320	5 44	34,380	34,673	1,368,020 00
Raleigh.....	427,148	36,379	487,069	1 22	6,662	2,584	532,114 99
Randolph.....	1,445,069	30,292	961,642	7 04	18,552	6,517	1,017,005 39
Richie.....	391,565	133,675	1,050,311	3 15	42,214	9,459	1,235,680 00
Roane.....	298,327	9,050	722,020	2 45	12,516	7,788	752,274 25
Roanoke.....	9,950	32,954	405,035	2 16		141,777	527,989 40
Summers.....	244,120	153,456	1,168,440	12 20	314,505		1,762,179 00
Taylor.....	106,254	14,839	301,716	1 31	1,480	780	318,823 62
Tucker.....	248,683	127,380	1,122,630	6 72	48,300	23,990	1,222,300 00
Tyler.....	173,079	110,491	1,615,311	3 53	82,060	28,205	1,716,058 41
Upshur.....	485,688	110,491	1,110,369	4 07	18,933	20,506	1,238,251 00
Wayne.....	289,901	72,413	430,497	2 33	480	390	434,927 00
Webster.....	1,868,179	3,590	430,497	5 64	25,875	9,725	1,240,649 00
Weitzel.....	230,070	59,826	1,145,223	3 75	42,472	15,256	773,890 77
Wirt.....	195,588	60,794	655,398	10 16	927,883	865,685	4,398,458 00
Wood.....	252,108	210,828	2,332,162	65	7,361	1,405	804,554 00
Wyoming.....	1,220,859	2,450	793,348				
	20,539,225	\$0,427,290	\$69,770,692	\$3 91	\$10,360,673	\$5,752,196	\$85,320,808 02

RECAPITULATION OF APPENDIX B—Continued.

NAMES OF COUNTIES.	AMOUNT OF TAXES ASSESSED ON REAL ESTATE.				Total Amount of Tax on all Lands, Town Lots and Buildings.	Total Tax from all Sources for State Purposes.	Total Tax from all Sources for School Purposes.	Total Tax from all Sources for Hospital Purposes.	Total Tax on Real and Personal Property in each County.
	State Tax cents on each \$100.	School Tax cents on each \$100.	Hospital Tax cents on each \$100.	Total Tax \$					
Barbour.....	\$2,722 90	\$1,361 45	\$689 72	\$4,765 07	\$4,055 55	\$4,115 79	\$1,011 70	\$1,011 70	\$9,183 04
Berkeley.....	8,900 50	4,454 64	2,226 97	15,591 11	17,393 85	9,801 81	3,376 97	3,376 97	30,462 63
Boone.....	819 55	409 77	204 88	1,434 20	1,372 92	1,613 45	342 18	342 18	3,328 55
Braxton.....	1,862 75	931 38	465 69	3,259 82	2,477 34	2,580 64	617 14	617 14	5,675 12
Brooke.....	4,061 27	2,030 63	1,015 31	7,107 21	5,728 18	3,943 13	1,402 81	1,402 81	11,074 12
Cabell.....	3,364 17	1,682 08	841 04	5,887 29	5,452 84	3,010 89	1,108 44	1,108 44	10,172 17
Calhoun.....	682 29	341 15	170 58	1,194 02	937 94	1,134 00	234 55	234 55	2,306 47
Clay.....	633 45	316 73	158 36	1,108 54	756 36	781 19	189 09	189 09	1,726 61
Doddridge.....	1,980 51	990 35	495 31	3,466 37	2,780 35	2,780 28	673 81	673 81	6,256 00
Fayette.....	1,973 45	986 72	493 36	3,453 53	2,556 57	2,541 32	618 15	618 15	5,736 04
Gilmer.....	1,237 21	628 90	314 30	2,190 11	1,684 61	1,714 29	423 65	423 65	3,822 55
Grant.....	2,730 35	1,365 17	682 58	4,778 10	9,839 24	2,815 70	942 84	942 84	7,529 96
Greenbrier.....	6,446 94	3,223 47	1,611 75	11,282 14	6,059 75	6,430 14	3,988 40	3,988 40	10,590 14
Hampshire.....	3,463 55	1,731 77	864 45	6,059 75	4,195 95	3,122 97	1,048 75	1,048 75	8,367 67
Hancock.....	2,855 87	1,427 93	713 75	4,997 55	4,657 87	3,425 29	1,155 89	1,155 89	9,239 05
Hardy.....	3,338 66	1,667 20	828 87	5,834 73	14,920 86	10,465 76	3,609 67	3,609 67	28,996 29
Harrison.....	9,644 13	4,821 94	2,409 62	16,875 69	7,326 42	4,532 31	1,283 36	1,283 36	11,136 28
Jackson.....	4,188 44	2,093 97	1,044 01	7,326 42	17,100 70	10,852 73	3,118 18	3,118 18	31,704 12
Jefferson.....	11,149 98	5,574 99	2,787 49	19,512 46	14,476 75	10,852 73	3,118 18	3,118 18	30,635 39
Kanawha.....	9,565 29	4,782 40	2,391 01	16,664 70	6,737 61	4,650 07	1,374 53	1,374 53	11,760 21
Lewis.....	3,675 47	1,837 24	918 81	6,257 08	2,441 03	2,293 94	563 98	563 98	5,268 95
Lincoln.....	1,833 64	916 81	458 41	3,208 86	1,720 20	1,799 57	399 48	399 48	3,919 25
Logan.....	1,162 02	581 04	290 22	2,033 28	9,810 36	6,843 62	2,009 85	2,009 85	18,663 73
Marion.....	6,452 24	3,226 12	1,613 06	11,764 07	9,503 67	7,295 44	2,072 72	2,072 72	18,781 83
Marshall.....	9,535 83	4,767 90	2,381 95	16,685 68	13,683 49	9,765 06	3,100 70	3,100 70	26,558 49
Mason.....	980 24	480 12	240 06	1,700 42	1,744 23	1,710 58	337 79	337 79	3,792 60
Mercer.....	1,754 49	877 32	438 66	3,070 47	1,440 30	1,440 30	1,243 04	1,243 04	12,914 17
Monongalia.....	8,907 46	4,453 65	2,226 97	15,591 11	9,615 04	7,338 54	2,293 68	2,293 68	19,247 26

RECAPITULATION OF APPENDIX B—Continued.

NAMES OF COUNTIES.	AMOUNT OF TAXES ASSESSED ON REAL ESTATE.				Total Amount of Tax on all Lands, Town Lots and Buildings.	Total Tax from all sources for State Purposes.	Total Tax from all sources for School Purposes.	Total Tax from all sources for Hospital Purposes.	Total Tax on Real and Personal Property in each County.
	State Tax 20 cents on each \$100.	School Tax 10 cents on each \$100.	Hospital Tax 6 cents on each \$100.						
Monroe.....	\$4,286 68	\$2,143 34	\$1,071 67	\$7,501 69	\$8,100 63	\$4,661 36	2,132 08	\$1,459 18	\$14,221 17
Morgan.....	1,338 59	679 46	339 73	2,378 18	3,138 77	2,132 08	528 77	528 77	6,729 81
McBowell.....	1,344 67	172 53	86 17	2,603 17	1,429 62	1,871 97	528 80	107 41	5,065 83
Nicholas.....	1,425 46	694 78	338 15	2,458 38	1,890 33	30,382 32	2,877 89	7,560 82	4,295 93
Ohio.....	17,582 10	8,791 05	4,395 53	30,768 68	3,453 68	20,697 57	787 94	787 94	58,447 31
Pendleton.....	2,126 38	1,063 19	531 59	3,721 16	1,681 34	1,608 68	382 80	382 80	7,121 61
Pleasants.....	961 86	480 99	245 45	1,718 40	3,114 36	2,310 76	711 38	711 38	3,682 82
Pocahontas.....	2,136 69	1,068 34	534 17	3,739 20	6,513 48	6,063 96	1,508 42	1,508 42	14,115 86
Preston.....	3,814 01	1,908 80	955 83	6,678 64	4,542 53	3,367 76	868 88	868 88	8,719 17
Putnam.....	2,736 04	1,368 02	684 01	4,788 07	1,619 80	1,492 95	347 48	347 48	3,400 33
Raleigh.....	1,084 23	532 11	266 06	1,862 40	2,677 84	2,318 42	627 71	627 71	8,023 97
Randolph.....	2,034 01	1,017 01	508 50	3,559 52	4,053 43	3,771 54	978 05	978 05	8,803 02
Ritchie.....	2,479 66	1,240 86	620 07	4,340 59	2,632 95	2,374 26	669 14	669 14	4,989 18
Roane.....	1,604 55	792 27	376 13	2,769 95	2,105 75	1,718 06	1,538 00	1,538 00	3,274 00
Summers.....	3,024 36	1,512 18	881 09	5,417 63	7,539 28	4,643 36	1,355 08	1,355 08	13,318 32
Taylor.....	637 65	328 82	164 41	1,130 88	799 76	814 87	204 94	204 94	1,819 57
Tucker.....	2,044 56	1,022 28	511 13	3,577 97	4,812 58	3,965 39	922 74	922 74	8,056 11
Tyler.....	3,445 71	1,722 84	869 08	6,036 63	3,729 01	3,612 35	1,153 97	1,153 97	9,951 94
Upshur.....	2,456 57	1,228 25	614 13	4,298 95	3,729 01	3,612 35	888 98	888 98	8,230 94
Wayne.....	869 83	434 92	217 46	1,522 23	1,653 47	847 77	246 38	246 38	2,147 62
Webster.....	2,495 82	1,242 28	621 16	4,358 96	3,947 91	3,351 47	739 25	739 25	7,168 43
Wetzel.....	1,547 78	773 89	386 94	2,708 61	2,945 56	2,084 18	544 09	544 09	6,145 83
Wirt.....	8,772 92	4,386 46	2,183 23	15,342 61	19,401 75	10,666 97	3,464 49	3,464 49	33,613 21
Wood.....	1,608 95	804 70	402 46	2,816 11	1,841 68	1,504 08	448 14	448 14	3,793 90
Wyoming.....	\$193,202 65	\$83,548 26	\$47,953 22	\$349,898 73	\$301,027 80	\$228,605 82	\$68,173 19	\$68,173 19	\$608,976 80

APPENDIX C.

GIVING THE
POPULATION
OF
WEST VIRGINIA,
BY
COUNTIES AND TOWNSHIPS.

APPENDIX C.

Population by Counties of State of West Virginia (a) from United States Census Report, 1870.

TOTAL POPULATION 1870, 442,014—RANK IN POPULATION, NO. 27.

COUNTIES.	AGGREGATE.								
	1870.	1860.	1850.	1840.	1830.	1820.	1810.	1800.	1790.
Total.....	442014	370688	302213	224537	176924	136768	105469	78562	55872
Variances from former official totals.....									
Barbour.....	10312	8958	9005						
Berkeley.....	14900	12525	11771	10972	10518	11211	11479	22006	19713
Boone (d).....	4553	4840	3237						
Braxton.....	6480	4992	4212	2575					
Brooke.....	5464	5494	5064	7948	7041	6631	5843	4706	
Cabell (d).....	6429	8020	6299	8163	5884	4789	2717		
Calhoun.....	2938	2502							
Clay.....	2196	1787							
Doddridge.....	7076	5203	2750						
Payette.....	6647	5997	3955	3924					
Gilmer.....	4338	3759	3475						
Grant (b).....	4467								
Greenbrier.....	11417	12211	10022	8095	9006	7041	5914	4245	6915
Hampshire (e).....	7643	13913	14036	12295	11270	10889	9784	8348	7346
Hancock.....	4363	4445	4050						
Hardy (b).....	5518	9864	9543	7622	6798	5700	5525	6627	7336
Harrison.....	16714	13790	11728	17669	14722	10932	9958	4848	2080
Jackson.....	10300	8306	6544	4890					
Jefferson.....	13219	14535	15357	14082	12927	13087	11851		
Kanawha (d).....	22349	16150	15353	13567	9326	6399	3866	3238	(c)
Lewis.....	10175	7999	10031	8151	6241	4247			
Lincoln (a).....	5653								
Logan (d).....	5124	4938	3620	4309	3680				
Marion.....	12107	12722	10552						
Marshall.....	14941	12997	10158	6937					
Mason.....	15978	9173	7839	6777	6534	4868	1991		
McDowell.....	1952	1535							
Mercer.....	7064	6819	4222	2313					
Mineral (e).....	6332								
Monongalia.....	13547	13048	12387	17368	14056	11060	12793	8546	4768
Monroe.....	11124	10757	10264	8422	7798	6580	5444	4188	
Morgan.....	4315	3732	3557	4253	2694	2500			
Nicholas.....	4458	4627	3963	2515	3346	1853			
Ohio.....	28831	22422	18006	13357	15584	9182	8175	4740	5212
Pendleton.....	6455	6164	5795	6940	6271	4846	4239	3962	2452
Pleasants.....	3012	2945							
Pocahontas.....	4069	3948	3598	2922	2542				
Preston.....	14555	13312	11708	6866	5144	3422			
Putnam (d).....	7794	6301	5345						
Raleigh.....	3673	3367	1765						
Randolph.....	5563	4890	5243	6208	5000	3357	2854	1826	951
Ritchie.....	9055	6847	3602						
Roane.....	7232	5281							
Taylor.....	9367	7463	5367						
Tucker.....	1907	1428							
Tyler.....	7832	6517	6498	6954	4104	2314			
Upshur.....	8023	7292							
Wayne (d).....	7852	6747	4760						
Webster.....	1730	1555							
Wetzel.....	8595	6703	4284						
Wirt.....	4802	5751	3353						
Wood.....	19000	11046	9450	7925	6429	5860	3036	1217	
Wyoming.....	3171	2861	1645						

(a) In 1863 organized from Virginia.

(c) Greenbrier and Kanawha opposite Greenbrier.

(e) Mineral from Hampshire.

(b) Grant from Hardy.

(d) Lincoln from Boone, Cabell, Kanawha, Logan, Putnam and Wayne.

APPENDIX C—Continued.

	WHITE.									
COUNTIES.	1870.	1880.	1885.	1840.	1830.	1820.	1810.	1800.	1790.	
Total.....	424033	355526	278731	203016	157084	120236	93355	70894	50593	
Variances from former official totals.....										
Barbour.....	9926	8728	8670							
Berkeley.....	13228	10589	9566	8760	8323	9085	9790	17832	16650	
Boone.....	4400	4681	3054							
Braxton.....	6393	4885	4123	2509						
Brooke.....	5367	5425	4923	7780	6774	6190	5472	4402		
Cabell.....	6306	7691	5902	7574	5267	4388	2471			
Calhoun.....	2931	2492								
Clay.....	2192	1761								
Doddridge.....	7041	5108	2718							
Fayette.....	6529	5716	3780	3773						
Glimer.....	4311	3685	3403							
Grant.....	4136									
Greenbrier.....	10314	10500	8549	7287	7782	6163	5390	4046	5676	
Hampshire.....	7003	12478	12379	10703	9796	9507	8731	7598	6879	
Hancock.....	4336	4442	4040							
Hardy.....	4902	8521	7927	6100	5408	4606	4579	5893	6556	
Harrison.....	16058	13176	11213	16850	13887	10300	9448	4598	2013	
Jackson.....	10242	8240	6480	4803						
Jefferson.....	9731	10064	10476	9223	8435	8707	7967			
Kanawha.....	20111	13785	12001	10010	7533	5297	3468	3001	(c)	
Lewis.....	9979	7736	9620	7989	6056	4122				
Lincoln.....	5017									
Logan.....	5022	4789	3533	4150	3511					
Marion.....	12029	12656	10439							
Marshall.....	14821	12911	10050	6854						
Mason.....	15444	8750	6841	5023	5776	4245	1742			
McDowell.....	1952	1535								
Mercer.....	6670	6428	4018	2127						
Mineral.....	5954									
Monongalia.....	13316	12901	12092	16062	13575	10568	12405	8359	4692	
Monroe.....	10121	9536	9062	7457	7033	6009	4998	3987		
Morgan.....	4199	3614	3431	4113	2519	2367				
Nicholas.....	4427	4471	3889	2440	3224	1805				
Ohio.....	28387	22196	17612	12842	15029	8720	7681	4468	4907	
Pendleton.....	6361	5870	5443	6445	5752	4454	3952	3816	2378	
Pleasants.....	2996	2925								
Pocahontas.....	3810	3686	3303	2684	2298					
Preston.....	14437	13182	11562	6743	4988	3336				
Putnam.....	7534	5708	4693							
Raleigh.....	3657	3291	1729							
Randolph.....	5460	4793	5003	5799	4626	3166	2706	1739	932	
Ritchie.....	8992	6809	3886							
Roane.....	7209	5307								
Taylor.....	9024	7300	5130							
Tucker.....	1880	1392								
Tyler.....	7822	6488	6456	6864	3991	2203				
Upshur.....	7851	7064								
Wayne.....	7699	6604	4564							
Webster.....	1730	1552								
Wetzel.....	8584	6691	4261							
Wirt.....	4775	3728	3319							
Wood.....	18287	10791	9008	7243	5501	4998	2585	1155		
Wyoming.....	3130	2795	1583							

APPENDIX C—Continued.

COUNTIES.	FREE COLORED.								
	1870.	1880.	1890.	1900.	1910.	1920.	1930.	1940.	1950.
Total.....	17980	2773	3082	3033	2167	1413	1278	528	61
Variances from former official totals.....									
Barbour.....	386	135	222						
Berkeley.....	1672	286	249	293	276	228	190	203	138
Boone.....	153	1							
Braxton.....	87	3		2					
Brooke.....	97	51	100	77	39	58	39	16	
Cabell.....	123	24	8	22	56	9	25		
Calhoun.....	8	1							
Clay.....	4	5							
Doddridge.....	35	1	1						
Fayette.....	118	10	19	18					
Gilmer.....	27	22							
Grant.....	331								
Greenbrier.....	1103	186	156	194	65	92	30	2	20
Hampshire.....	640	222	224	180	153	103	124	120	13
Hancock.....	27	1	7						
Hardy.....	616	270	356	391	223	180	497	111	411
Harrison.....	655	32	27	126	64	63	51	6	
Jackson.....	58	11	11						
Jefferson.....	3488	511	540	602	493	248	352		
Kanawha.....	2228	181	212	97	76	29	46	7	(c)
Lewis.....	196	33	43	38	13	10			
Lincoln.....	36								
Logan.....	102	1			6				
Marion.....	78	3	19						
Marshall.....	120	57	39	37					
Mason.....	534	47	51	46	45	30			
McDowell.....									
Mercer.....	394	29	27	8					
Mineral.....	378								
Monongalia.....	231	46	119	146	119	117	37	18	12
Monroe.....	1003	107	81	97	83	70	70	12	
Morgan.....	116	24	3	6	22	35			
Nicholas.....	31	2	1	3	1				
Ohio.....	444	126	230	303	195	43	54	15	24
Pendleton.....	94	50	30	33	23	11	25	14	1
Pleasants.....	16	5							
Pocahontas.....	259	20	28	19	17				
Preston.....	118	45	59	32	27	6			
Putnam.....	260	13	10						
Raleigh.....	16	19	13						
Randolph.....	103	14	39	193	115	66	37	2	
Ritchie.....	63								
Roane.....	23	2							
Taylor.....	343	51	69						
Tucker.....	27	16							
Tyler.....	10	11	4	5	5	11			
Upshur.....	172	16							
Wayne.....	153		7						
Webster.....									
Wetzel.....	11	2	6						
Wirt.....	29		2						
Wood.....	713	79	69	56	51	10	1	1	
Wyoming.....	41	2	1						

APPENDIX C—Continued.

COUNTIES.	SLAVE.								
	1870.	1880.	1885.	1840.	1820.	1820.	1810.	1800.	1790.
Total.....	10371	20500	18488	17673	15119	10830	7172	4668	
Variances from former official totals.....									
Barbour.....	95	113							
Berkeley.....	1650	1956	1919	1919	1898	1526	3971	2932	
Boone.....	158	183							
Braxton.....	104	89	64						
Brooke.....	18	31	91	228	383	337	288		
Calbell.....	305	389	667	561	392	221			
Calhoun.....	9								
Clay.....	21								
Doddridge.....	34	31							
Fayette.....	271	156	133						
Gilmer.....	62	72							
Grant.....									
Greenbrier.....	1625	1317	1214	1159	786	494	297	c319	
Hampshire.....	1213	1433	1403	1330	1270	920	930	454	
Hancock.....	2	3							
Hardy.....	1073	1260	1131	1167	914	749	623	369	
Harrison.....	582	488	683	771	569	459	245	67	
Jackson.....	55	53	87						
Jefferson.....	3960	4341	4157	3999	4132	3532			
Kanawha.....	2184	3140	2560	1717	1075	352	224	(c)	
Lewis.....	230	368	124	172	116				
Lincoln.....									
Logan.....	148	87	150	163					
Marion.....	63	94							
Marshall.....	29	49	46						
Mason.....	376	647	808	713	593	249			
McDowell.....									
Mercer.....	362	177	98						
Mineral.....									
Monongalia.....	101	176	200	362	375	351	163	154	
Monroe.....	1114	1061	868	682	501	376	189		
Morgan.....	94	123	134	152	98				
Nicholas.....	154	73	72	121	48				
Ohio.....	100	164	212	360	419	440	257	281	
Pendleton.....	244	322	462	496	381	262	132	73	
Pleasants.....	15								
Pocahontas.....	252	267	219	227					
Preston.....	67	88	91	120	80				
Putnam.....	580	632							
Raleigh.....	57	23							
Randolph.....	183	201	216	259	131	111	95	19	
Ritchie.....	38	16							
Roane.....	72								
Taylor.....	112	168							
Tucker.....	20								
Tyler.....	18	38	86	108	100				
Upshur.....	212								
Wayne.....	143	189							
Webster.....	3								
Wetzel.....	10	17							
Wirt.....	24	32							
Wood.....	176	373	624	877	352	450	61		
Wyoming.....	64	61							

	INDIAN.								
Total.....	1	18							
Harrison.....	1								
Preston.....		18							

APPENDIX C—Continued.

Population by civil divisions less than counties in State of West Virginia from United States Census Report, 1870.

NOTE.—The marginal column marks townships; the first indentation, cities; the second, towns. Names of towns are placed under the names of the townships in which they are respectively situated. The population of each township includes that of all towns situated in it.

COUNTIES.	1870					1860		1850	
	Total.	Native.	Foreign.	White.	Colored.	White.	Colored.	White.	Colored.
BARBOUR.									
Barker.....	1961	1913	48	1955	6				
Cove.....	1657	1656	1	1607	50				
Elk.....	1010	1010		1000	10				
Glade.....	1302	1286	6	1302					
Philippi.....	1605	1602	3	1413	192				
Pleasant.....	1395	1389	6	1279	116				
Union.....	1382	1365	17	1370	12				
BERKELEY.									
Arden.....	1528	1479	49	1297	231				
Falling Water.....	1218	1199	19	1067	151				
Gerardstown.....	1857	1853	4	1681	176				
Hedgesville.....	2499	2456	43	2272	227				
Martinsburg (a).....	4863	4375	488	4387	476	3014	350	1886	304
Mill Creek.....	1270	1260	10	1072	198				
Opequan.....	1666	1639	26	1452	213				
BOONE.									
Crook.....	702	702		631	71				
Peytona.....	1106	1121	45	1152	14				
Scott.....	792	780	2	751	41				
Sherman.....	878	875	3	869	9				
Washington.....	1015	1014	1	997	18				
BRAXTON.									
Clay.....	2164	2140	24	2117	47				
Franklin.....	1279	1276	3	1259	20				
Lincoln.....	1642	1624	18	1623	19				
Washington.....	1395	1390	5	1384	1				
BROOKE.									
Buffalo.....	2191	2070	121	2132	59				
Cross Creek.....	1907	1764	143	1883	24				
Wellsburg.....	1366	1232	134	1352	14				
CABELL.									
Barboursville.....	1228	1187	41	1183	45				
Barboursville.....	371	356	15	357	14	239	62		
Grant.....	980	944	36	975	5				
Guyandotte.....	2085	2059	26	2037	48				
Guyandotte.....	427	412	15	419	8	536	62		
McComas.....	1149	1138	11	1139	10				
Union.....	977	932	45	972	5				
CALHOUN.									
Centre.....	520	520		520					
Lee.....	608	606	2	608					
Arnoldsburg.....	22	21	1	22		39			
Sheridan.....	589	589		589					
Sherman.....	640	634	6	681	6				
Washington.....	582	577	5	580	2				

(a) Comprises townships of same name.

(b) Slave population not defined.

APPENDIX C—Continued.

COUNTIES.	1870					1880		1880	
	Total.	Native.	Foreign.	White.	Colored.	White.	Colored.	White.	Colored.
CLAY.									
Buffalo.....	790	790	.....	788	4	.....	.....	.....	.....
Henry.....	484	484	.....	484	.....	.....	.....	.....	.....
Pleasant.....	488	488	.....	488	.....	.....	.....	.....	.....
Union.....	434	434	.....	434	.....	.....	.....	.....	.....
DODDRIDGE.									
Central.....	833	808	25	820	13	.....	.....	.....	.....
Grant.....	1128	1087	41	1127	1	.....	.....	.....	.....
McClellan.....	959	953	6	959	.....	.....	.....	.....	.....
New Milton.....	1777	1760	17	1777	.....	.....	.....	.....	.....
Southwest.....	1251	1154	97	1249	2	.....	.....	.....	.....
West Union.....	1128	1069	59	1169	19	.....	.....	.....	.....
FAYETTE.									
Falls.....	1414	1400	14	1373	41	.....	.....	.....	.....
Fayetteville.....	1977	1969	8	1943	34	.....	.....	.....	.....
Mountain Cove.....	1923	1915	8	1895	28	.....	.....	.....	.....
Sewell.....	1333	1331	2	1318	15	.....	.....	.....	.....
GILMER.									
Centre.....	1201	1195	6	1201	.....	.....	.....	.....	.....
De Kalb.....	848	845	3	845	.....	.....	.....	.....	.....
Glenville.....	1422	1407	15	1399	23	.....	.....	.....	.....
Glenville.....	174	169	5	171	3	394	64	.....	.....
Stamp: • vn (a).....	.....	.....	.....	.....	.....	100	(b)	.....	.....
Troy.....	867	866	1	863	4	.....	.....	.....	.....
GRANT.									
Grant.....	1598	1572	26	1455	143	.....	.....	.....	.....
Milroy.....	1836	1831	5	1651	185	.....	.....	.....	.....
Union.....	1033	979	54	1030	3	.....	.....	.....	.....
GREENBRIER.									
Anthony's Creek.....	632	627	5	612	20	.....	.....	.....	.....
Big Level.....	1589	1559	30	1407	182	.....	.....	.....	.....
Blue Sulphur.....	2148	2130	18	2064	84	.....	.....	.....	.....
Falling Spring.....	1138	1130	8	1024	114	.....	.....	.....	.....
Fort Spring.....	901	875	26	819	82	.....	.....	.....	.....
Irish Corner.....	846	790	56	801	39	.....	.....	.....	.....
Lewisburg (c).....	875	854	21	586	289	68	280	.....	.....
Meadow Bluff.....	1306	1286	20	1272	34	.....	.....	.....	.....
White Sulphur.....	976	924	52	812	164	.....	.....	.....	.....
Williamsburg.....	1012	1003	9	917	95	.....	.....	.....	.....
HAMPSHIRE.									
Blooming.....	1195	1186	9	1115	80	.....	.....	.....	.....
Capon.....	1160	1151	9	1128	32	.....	.....	.....	.....
Gore.....	1895	1878	17	1829	66	.....	.....	.....	.....
Romney.....	1031	1022	9	798	233	.....	.....	.....	.....
Romney.....	482	474	8	353	129	477	122	.....	.....
Sherman.....	1089	1086	3	1071	18	.....	.....	.....	.....
Springfield.....	1273	1245	28	1062	211	.....	.....	.....	.....
HANCOCK.									
Butler.....	975	907	72	970	3	.....	.....	.....	.....
Clay.....	1507	1369	118	1506	1	.....	.....	.....	.....
Grant.....	1005	983	22	984	21	.....	.....	.....	.....
Poe.....	872	853	19	870	2	.....	.....	.....	.....

(a) Its township not ascertained.

(b) Slave population not defined.

(c) Comprises entire township of same name.

APPENDIX C—Continued.

COUNTIES.	1870					1880		1890	
	Total.	Native.	Foreign.	White.	Colored.	White.	Colored.	White.	Colored.
HARDY.									
Capon.....s.....	1541	1536	5	1431	110	.....	.....	.....	.....
Lost River.....	1301	1296	5	1267	34	.....	.....	.....	.....
Moorefield.....	2676	2645	31	2204	472	.....	.....	.....	.....
HARRISON.									
Clark.....	2085	1989	96	1853	232	.....	.....	.....	.....
Clarksburg.....	.....	.....	.....	.....	.....	877	618	.....	.....
Clay.....	1574	1571	3	1540	34	.....	.....	.....	.....
Coal.....	2058	1819	239	1904	154	.....	.....	.....	.....
Eagle.....	1560	1559	1	1482	78	.....	.....	.....	.....
Elk.....	1361	1358	3	1329	32	.....	.....	.....	.....
Elk.....	1647	1543	4	1518	29	.....	.....	.....	.....
Grant.....	1509	1503	6	1589	10	.....	.....	.....	.....
Sardis.....	1474	1430	35	1422	52	.....	.....	.....	.....
Simpson.....	1736	1704	32	1724	112	.....	.....	.....	.....
Ten-Mile.....	1720	1717	3	1697	23	.....	.....	.....	.....
Union.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
JACKSON.									
Gilmore.....	2169	2137	32	2144	25	.....	.....	.....	.....
Ravenswood.....	362	352	10	357	5	.....	.....	.....	.....
Grant.....	2031	2022	9	2019	12	.....	.....	.....	.....
Mill Creek.....	2821	2776	45	2801	20	.....	.....	.....	.....
Ripley.....	226	212	14	224	2	.....	.....	.....	.....
Union.....	1830	1793	37	1830	.....	.....	.....	.....	.....
Washington.....	1449	1449	.....	1448	1	.....	.....	.....	.....
JEFFERSON.									
Averill.....	2040	2011	19	1467	563	.....	.....	.....	.....
Smithfield.....	391	359	2	267	94	.....	.....	347	97
Bolivar.....	2892	2744	148	2455	437	.....	.....	.....	.....
Bolivar.....	.....	.....	.....	.....	.....	1029	101	948	106
Chapline.....	1867	1852	15	1411	456	.....	.....	.....	.....
Grant.....	4574	4525	46	2957	1614	.....	.....	.....	.....
Charlestown.....	1693	1570	23	1036	537	1009	317	1005	602
Harper's Ferry (d).....	.....	.....	.....	.....	.....	1212	127	1551	196
Shepherd.....	1859	1826	33	1441	418	.....	.....	.....	.....
Shepherdstown.....	1389	1380	9	1041	348	926	293	1252	309
KANAWHA.									
Big Sandy.....	876	874	2	876	.....	.....	.....	.....	.....
Cabin Creek.....	2437	2278	159	2287	150	.....	.....	.....	.....
Charleston.....	3857	3620	237	3938	819	.....	.....	.....	.....
Charleston.....	3162	2948	214	2401	761	1166	354	744	306
Elk.....	2451	2369	82	2434	17	.....	.....	.....	.....
Jefferson.....	1635	1592	43	1495	140	.....	.....	.....	.....
London.....	2792	2749	43	1495	417	.....	.....	.....	.....
Malden.....	3199	3117	73	2638	562	.....	.....	.....	.....
Pecattico.....	1597	1592	5	1566	31	.....	.....	.....	.....
Union.....	2449	2421	28	2349	100	.....	.....	.....	.....
Washington.....	1065	1050	15	1053	12	.....	.....	.....	.....
LEWIS.									
Battelle.....	2002	1966	36	1998	4	.....	.....	.....	.....
Jane Lew (c).....s.....	2174	2153	21	2153	21	.....	.....	.....	.....
Lincoln.....	1164	1160	4	1158	6	.....	.....	.....	.....
Sheridan (c).....	2320	2017	303	2110	110	.....	.....	.....	.....
Weston (c).....	1111	986	125	1043	68	811	69	.....	.....
Willey (c).....	2515	2357	158	2460	55	.....	.....	.....	.....

(a) Also 1 Indian.

(b) Slave population not defined.

(c) Of Weston: 193 in Jane Lew, 753 in Sheridan, and 165 in Willey.

(d) Its township not ascertained.

APPENDIX C—Continued.

COUNTIES.	1870					1860		1850	
	Total.	Native.	Foreign.	White.	Colored.	White.	Colored.	White.	Colored.
LINCOLN.									
Carroll.....	1123	1122	1	1095	28				
Duval.....	604	601	3	604					
Hart's Creek.....	858	857	1	857	1				
Jefferson.....	508	508		508					
Sheridan.....	949	942	7	948	1				
Union.....	468	468		462	6				
Washington.....	543	541	2	542					
LOGAN.									
Chapmanville.....	924	923	1	876	48				
Hardy.....	1472	1470	2	1460	12				
Logan.....	1220	1218	2	1184	36				
Aracoma.....	43	43		43		104	(a)		
Magnolia.....	667	667		667					
Triadelphia.....	841	839	2	835	6				
MARION. (b)									
Fairmont.....	1781	1723	58	1717	64				
Barrackville.....	114	114		114		91			
Fairmont.....	621	606	15	578	43	704		652	31
Johnston.....	56	52	3	47	8	55			
Grant.....	530	530		529	1				
Boothsville.....	125	125		124	1	95			
Lincoln.....	2127	2101	26	2126	1				
Farmington.....	85	85		85		89			
Worthington.....	127	127		127		120			
Mannington.....	2924	2872	52	2915	9				
Mannington.....	411	402	9	403	8	241			
Paw Paw.....	1653	1653		1563					
Basnettsville.....	54	54		54					
Fairview.....	72	72		72		69			
Riversville.....	63	63		63		54			
Union.....	1739	1700	49	1736	3				
Palatine.....	538	525	33	558		452			
Winfield.....	1353	1348	5	1353					
Houlstoun.....	33	33		33		40			
Newport.....	68	68		68		72			
Winfield.....	47	47		47		63			
MARSHALL.									
Cameron.....	1627	1563	64	1625	2				
Clay (d).....	1005	867	38	1004	1				
Franklin.....	1610	1574	36	1603	7				
Liberty.....	2062	1954	108	2034	28				
Meade.....	1308	1256	62	1308					
Elizabethtown (c).....						566	65	406	
Moundsville (c) (d).....	1500	1397	103	1444	56	496	619	441	4
Sand Hill.....	951	615	36	945	6				
Union.....	2742	1336	406	2736	6				
Washington (d).....	993	971	22	979	14				
Webster.....	1143	1109	34	1143					
MASON.									
Arbuckle.....	1201	1264	7	1187	114				
Clendennin.....	1657	1646	11	1589	68				
Cologne.....	1023	934	29	1023					
Cooper.....	1204	1184	20	1199	5				
Graham.....	2325	2117	208	2319	6				
Hartford.....	918	913	5	912	6	915			

(a) In 1860 slave population not separable.

(b) Slave population not defined.

(c) In 1863 Elizabethtown and Moundsville consolidated and incorporated in Moundsville.

(d) Clay and Washington, exclusive of Moundsville.

APPENDIX C—Continued.

COUNTIES.	1870.					1880.		1880.			
	Total.	Native.	Foreign.	White.	Colored.	White.	Colored.	White.	Colored.	White.	Colored.
MASON—Continued.											
New Haven.....	489	440	49	489							
Harmon.....	1551	1541	10	1523	28						
Lewis.....	1364	1335	29	1165	199						
Point Pleasant.....	773	750	23	648	125	514	5				
Robinson.....	1146	1137	8	1093	52						
Union.....	1084	1075	9	1080	4						
Wagoner.....	3324	2702	622	3266							
Clifton.....	693	495	198	691	2						
Mason.....	1182	878	304	1139	43	1011	5				
West Columbia.....	778	714	64	775	3	703	11				
Mc'DOWELL.											
Big Creek.....	688	685	3	688							
Elkhorn.....	416	416		416							
Sandy River.....	848	848		848							
MERCER.											
Beaver Pond.....	1277	1273	4	1149	128						
East River.....	1419	1417	2	1364	55						
Jumping Branch.....	1441	1441		1433	8						
Plymouth.....	1687	1689	7	1635	152						
Rock.....	1240	1236	4	1189	51						
MINERAL.											
Cabin Run.....	822	817	5	760	62						
Elk.....	425	412	11	409	14						
Frankfort.....	957	924	33	838	119						
Mill Creek.....	598	596	2	569	29						
New Creek.....	1129	1088	32	1045	75						
Piedmont.....	1785	1453	332	1758	27						
Piedmont.....	1366	1162	204	1340	26						
Welton.....	627	616	11	675	52						
MONONGALIA.											
Battelle.....	1856	1850	6	1841	15						
Cass.....	1449	1442	7	1448	1						
Clay.....	1972	1971	1	1963	9						
Clinton.....	1900	1880	20	1870	30						
Grant.....	2216	2202	14	2106	38						
Morgan.....	2536	2512	24	2397	139						
Morgantown.....	797	787	10	741	56	740	al				
Union.....	1618	1598	20	1611	7						
MONROE.											
Forest Hill.....	1920	1899	21	1846	74						
Red Sulphur Spring.....	1904	1892	12	1719	185						
Second Creek.....	1222	1213	9	1077	145						
Springfield.....	1624	1618	6	1527	97						
Sweet Springs.....	1354	1340	14	1212	141						
Union.....	1676	1649	27	1363	213						
Union.....	419	408	11	299	120	290		248	129		
Wolf Creek.....	1424	1411	13	1377	47						
MORGAN.											
Allen.....	766	736	30	755	11						
Bath.....	925	904	21	876	49						
Bath.....	407	398	9	364	43	287	11	276	1		
Cacapon.....	958	924	34	906	52						
Rock Gap.....	635	627	8	632	2						
Sleepy Creek.....	374	365	9	372	1						
Timber Ridge.....	657	652	5	656	1						

(a) Slave population not defined.

APPENDIX C—Continued.

COUNTIES.	1870					1860		1850	
	Total.	Native.	Foreign.	White.	Colored.	White.	Colored.	White.	Colored.
LINCOLN.									
Carroll.....	1123	1122	1	1095	28				
Duval.....	604	601	3	604					
Hart's Creek.....	858	877	1	857	1				
Jefferson.....	508	508		508					
Sheridan.....	949	942	7	948	1				
Union.....	468	468		462	6				
Washington.....	543	541	2	542					
LOGAN.									
Chapmanville.....	924	923	1	876	48				
Hardy.....	1472	1470	2	1460	12				
Logan.....	1220	1218	2	1181	38				
Arvonla.....	43	43		43		104	(a)		
Magnolia.....	667	667		667					
Triadelphia.....	841	839	2	835	6				
MARION. (b)									
Fairmont.....	1781	1723	58	1717	64				
Barrackville.....	114	114		114		91			
Fairmont.....	621	606	15	578	43	704		652	31
Johnston.....	55	52	3	47	8	55			
Grant.....	530	530		529	1				
Boothsville.....	125	125		124	1	95			
Lincoln.....	2127	2101	26	2126	1				
Farmington.....	85	85		85		89			
Worthington.....	127	127		127		120			
Mannington.....	2924	2872	52	2915	9				
Mannington.....	411	402	9	402	9	241			
Paw Paw.....	1653	1653		1563					
Bancettville.....	54	54		54					
Fairview.....	72	72		72		69			
Riversville.....	63	63		63		54			
Union.....	1739	1790	49	1736	53				
Palatine.....	538	525	13	538		452			
Winfield.....	1353	1348	5	1353					
Houlstown.....	32	33		33		46			
Newport.....	68	68		68		72			
Winfield.....	47	47		47		69			
MARSHALL.									
Cameron.....	1627	1563	64	1625	2				
Clay (d).....	1005	867	38	1004	1				
Franklin.....	1610	1574	36	1603	7				
Liberty.....	2062	1954	108	2034	28				
Meade.....	1308	1256	62	1308					
Elizabethtown (c).....						566	85	406	
Moundsville (c) (d).....	1500	1397	103	1444	56	496	619	441	4
Sand Hill.....	951	615	36	945	6				
Union.....	2742	1336	406	2736	6				
Washington (d).....	993	971	22	979	14				
Webster.....	1143	1109	34	1143					
MASON.									
Arbuckle.....	1201	1264	7	1187	114				
Clendennin.....	1657	1646	11	1589	68				
Cologne.....	1023	934	29	1023					
Cooper.....	1204	1184	20	1139	5				
Graham.....	2325	2117	208	2319	6				
Hartford.....	918	913	5	912	6	915			

(a) In 1860 slave population not separable.

(b) Slave population not defined.

(c) In 1863 Elizabethtown and Moundsville consolidated and incorporated in Meundsille.

(d) Clay and Washington, exclusive of Moundsville.

APPENDIX C—Continued.

COUNTIES.	1870.					1880.		1885.	
	Total.	Native.	Foreign.	White.	Colored.	White.	Colored.	White.	Colored.
MASON—Continued.									
New Haven.....	489	440	49	489	.....	.....	.....	.....	.....
Harmon.....	1551	1541	10	1523	28	.....	.....	.....	.....
Lewis.....	1364	1335	29	1165	199	.....	.....	.....	.....
Point Pleasant.....	773	750	23	648	125	514	5	.....	.....
Robinson.....	1145	1137	8	1093	52	.....	.....	.....	.....
Union.....	1084	1075	9	1080	4	.....	.....	.....	.....
Waggoner.....	3324	2702	622	3266	.....	.....	.....	.....	.....
Clifton.....	693	495	198	691	2	.....	.....	.....	.....
Mason.....	1182	878	304	1139	43	1011	5	.....	.....
West Columbia.....	778	714	64	776	3	703	11	.....	.....
MC'DOWELL.									
Big Creek.....	688	685	3	688	.....	.....	.....	.....	.....
Elkhorn.....	416	416	.....	416	.....	.....	.....	.....	.....
Sandy River.....	848	848	.....	848	.....	.....	.....	.....	.....
MERCER.									
Beaver Pond.....	1277	1273	4	1149	128	.....	.....	.....	.....
East River.....	1419	1417	2	1364	56	.....	.....	.....	.....
Jumping Branch.....	1441	1441	.....	1433	8	.....	.....	.....	.....
Plymouth.....	1687	1680	7	1535	152	.....	.....	.....	.....
Rock.....	1240	1236	4	1189	51	.....	.....	.....	.....
MINERAL.									
Cabin Run.....	822	817	5	760	62	.....	.....	.....	.....
Elk.....	423	412	11	409	14	.....	.....	.....	.....
Frankfort.....	957	924	33	838	119	.....	.....	.....	.....
Mill Creek.....	598	596	2	569	29	.....	.....	.....	.....
New Creek.....	1120	1088	32	1045	75	.....	.....	.....	.....
Piedmont.....	1785	1453	332	1758	27	.....	.....	.....	.....
Piedmont.....	1366	1162	204	1340	26	.....	.....	.....	.....
Welton.....	627	616	11	575	52	.....	.....	.....	.....
MONONGALIA.									
Battelle.....	1856	1850	6	1841	15	.....	.....	.....	.....
Cass.....	1449	1442	7	1448	1	.....	.....	.....	.....
Clay.....	1972	1971	1	1963	9	.....	.....	.....	.....
Clinton.....	1900	1880	20	1870	30	.....	.....	.....	.....
Grant.....	2216	2202	14	2156	38	.....	.....	.....	.....
Morgan.....	2636	2512	24	2397	139	.....	.....	.....	.....
Morgantown.....	797	787	10	741	56	740	51	.....	.....
Union.....	1618	1698	20	1611	7	.....	.....	.....	.....
MONROE.									
Forest Hill.....	1920	1899	21	1846	74	.....	.....	.....	.....
Red Sulphur Spring.....	1904	1892	12	1719	185	.....	.....	.....	.....
Second Creek.....	1222	1213	9	1077	145	.....	.....	.....	.....
Springfield.....	1624	1618	6	1527	97	.....	.....	.....	.....
Sweet Springs.....	1354	1349	14	1212	141	.....	.....	.....	.....
Union.....	1676	1649	27	1363	213	.....	.....	.....	.....
Union.....	419	408	11	299	120	290	.....	248	129
Wolf Creek.....	1424	1411	13	1377	47	.....	.....	.....	.....
MORGAN.									
Allen.....	766	736	30	755	11	.....	.....	.....	.....
Bath.....	925	904	21	876	49	.....	.....	.....	.....
Bath.....	407	398	9	364	43	287	11	276	1
Cacapon.....	958	924	34	906	52	.....	.....	.....	.....
Rock Gap.....	635	627	8	632	2	.....	.....	.....	.....
Sleepy Creek.....	374	365	9	372	1	.....	.....	.....	.....
Timber Ridge.....	657	652	5	656	1	.....	.....	.....	.....

(a) Slave population not defined.

APPENDIX C—Continued.

COUNTIES.	1870.					1880.		1880.	
	Total.	Native.	Foreign.	White.	Colored.	White.	Colored.	White.	Colored.
NICHOLAS.									
Grant	720	726	3	729	.....	.....	.....	.....	.....
Jefferson	649	649	.....	645	4	.....	.....	.....	.....
Kentucky	615	613	2	608	7	.....	.....	.....	.....
Mumble-the-pog	990	985	11	994	2	.....	.....	.....	.....
Summersville	645	621	24	630	15	.....	.....	.....	.....
Wilderness	824	821	3	821	3	.....	.....	.....	.....
OHIO.									
Liberty	1362	1327	35	1336	26	.....	.....	.....	.....
West Liberty	251	245	3	239	12	277	a3	214	5
Richland	1389	1238	151	1377	12	.....	.....	213	.....
Clinton	257	207	50	257	.....	.....	.....	.....	.....
Bitchie	4126	2819	1307	4125	1	.....	.....	.....	.....
Bitchietown (b) .....	.....	.....	.....	.....	.....	.....	.....	1067	4
South Wheeling (b)	3158	2075	1083	3157	1	2621	a9	.....	.....
Triadelphia	2141	1933	208	2126	15	.....	.....	.....	.....
Triadelphia	239	219	30	238	1	258	(a)	240	.....
Washington	533	367	166	533	.....	.....	.....	.....	.....
Fulton	333	224	109	333	.....	311	(a)	266	.....
Wheeling (c)	19280	15127	4153	18890	390	13988	a97	11179	256
1st Ward	2971	2259	712	2959	12	2305	10	2314	a10
2d Ward	1644	1267	377	1444	200	1246	35	1289	a67
3d Ward	3297	2683	614	3156	141	2182	33	2277	a110
4th Ward	3823	2963	860	3808	15	3153	8	2795	a10
5th Ward	9679	2015	624	2669	19	4349	10	2574	a6
6th Ward	2469	2668	800	3466	2	751	1	.....	.....
7th Ward	1398	1272	126	1388	10	.....	.....	.....	.....
PENDLETON.									
Bethel	714	713	1	692	22	.....	.....	.....	.....
Circleville	1108	1108	.....	1106	2	.....	.....	.....	.....
Franklin	1209	1209	.....	1189	20	.....	.....	.....	.....
Mill Run	1160	1160	.....	1130	24	.....	.....	.....	.....
Sugar Grove	984	984	.....	967	17	.....	.....	.....	.....
Union	1280	1275	5	1271	9	.....	.....	.....	.....
PLEASANTS.									
Grant	601	595	6	587	14	.....	.....	.....	.....
Jefferson	407	404	3	407	.....	.....	.....	.....	.....
La Fayette	397	397	.....	396	1	.....	.....	.....	.....
McKim	449	449	.....	449	.....	.....	.....	.....	.....
Union	338	338	10	338	.....	.....	.....	.....	.....
Washington	820	795	25	819	1	.....	.....	.....	.....
POCAHONTAS.									
Grant	837	833	4	774	63	.....	.....	.....	.....
Lincoln	1015	1008	7	997	18	.....	.....	.....	.....
Meade	887	885	2	874	13	.....	.....	.....	.....
Union	1330	1309	21	1165	165	.....	.....	.....	.....
PRESTON.									
Grant	1798	1701	32	1730	3	.....	.....	.....	.....
Brandonville	100	99	1	100	.....	165	(a)	.....	.....
Kingwood	1581	1464	117	1539	42	.....	.....	.....	.....
Lyon	2612	2319	293	2565	47	.....	.....	.....	.....
Pleasant	1670	1645	25	1670	.....	.....	.....	.....	.....
Portland	1907	1931	66	1989	8	.....	.....	.....	.....
Reno	2536	2424	112	2522	14	.....	.....	.....	.....
Union	1396	1352	63	1391	4	.....	.....	.....	.....
Valley	1131	1122	9	1131	.....	.....	.....	.....	.....

(a) Slave population not defined.

(b) Since 1850 name changed from Bitchietown to South Wheeling.

(c) City of Wheeling comprises the townships of Centre, Clay, Madison, Union and Webster.

APPENDIX C—Continued.

COUNTIES.	1870.					1880.		1890.	
	Total.	Native.	Foreign.	White.	Colored.	White.	Colored.	White.	Colored.
PUTNAM.									
Buffalo.....	1448	1424	24	1374	74	.....	.....	.....	.....
Buffalo.....	321	313	8	292	29	287	a1	.....	.....
Curry.....	1182	1160	2	1140	22	.....	.....	.....	.....
Grant.....	1146	1141	5	1085	61	.....	.....	.....	.....
Hutton.....	1668	1485	83	1546	22	.....	.....	.....	.....
Scott.....	1784	1770	24	1713	81	.....	.....	.....	.....
Union.....	676	675	1	676	.....	.....	.....	.....	.....
RALEIGH.									
Clear Fork.....	552	552	.....	551	1	.....	.....	.....	.....
Marsh Fork.....	736	736	.....	735	1	.....	.....	.....	.....
Richman.....	380	376	13	387	2	.....	.....	.....	.....
Shady Spring.....	686	686	.....	680	6	.....	.....	.....	.....
Town.....	811	806	5	810	1	.....	.....	.....	.....
Trap Hill.....	499	499	.....	484	5	.....	.....	.....	.....
RANDOLPH.									
Beverly.....	847	845	2	824	23	.....	.....	.....	.....
Clay.....	540	540	.....	537	3	.....	.....	.....	.....
Clark.....	496	492	4	479	17	.....	.....	.....	.....
Dry Fork.....	650	658	1	659	.....	.....	.....	.....	.....
Green.....	803	889	4	869	24	.....	.....	.....	.....
Mingo.....	537	535	2	531	6	.....	.....	.....	.....
Reynolds.....	657	656	1	631	26	.....	.....	.....	.....
Scott.....	504	492	102	594	.....	.....	.....	.....	.....
Union.....	340	319	21	336	4	.....	.....	.....	.....
RITCHIE.									
Clay.....	2746	2668	78	2706	40	.....	.....	.....	.....
Grant.....	2552	2370	182	2547	5	.....	.....	.....	.....
Murphy.....	1605	1565	40	1604	1	.....	.....	.....	.....
Union.....	2152	2144	8	2135	17	.....	.....	.....	.....
Harrisville.....	140	138	2	136	4	.....	.....	.....	.....
ROANE.									
Curtis.....	580	580	.....	580	.....	.....	.....	.....	.....
Gearey.....	950	949	1	946	4	.....	.....	.....	.....
Harper.....	955	954	1	955	.....	.....	.....	.....	.....
Reedy.....	994	993	1	991	3	.....	.....	.....	.....
Smithfield.....	1046	1044	2	1034	12	.....	.....	.....	.....
Spencer.....	1366	1359	7	1362	4	.....	.....	.....	.....
Spencer.....	143	141	2	142	1	195	a1	.....	.....
Walton.....	1371	1371	.....	1371	.....	.....	.....	.....	.....
TAYLOR.									
Booth's Creek.....	1124	1133	1	1104	30	.....	.....	.....	.....
Clay.....	738	726	12	703	35	.....	.....	.....	.....
Court House.....	753	750	3	717	36	.....	.....	.....	.....
Fetterman.....	958	927	31	944	14	.....	.....	.....	.....
Flemington.....	942	936	6	875	67	.....	.....	.....	.....
Grafton (a).....	1987	1725	262	1948	39	885	a6	.....	.....
Haymond.....	934	896	38	929	5	.....	.....	.....	.....
Union.....	906	890	76	918	48	.....	.....	.....	.....
Webster.....	955	900	55	886	69	.....	.....	.....	.....
TUCKER.									
Black Fork.....	610	600	1	596	14	.....	.....	.....	.....
Hannabsville.....	433	423	4	425	8	.....	.....	.....	.....
St. George.....	804	849	15	859	5	.....	.....	.....	.....

(a) Comprises township of same name.

APPENDIX C—Continued.

COUNTIES.	1870.					1880 ^a		1890.	
	Total.	Native.	Foreign.	White.	Colored.	White.	Colored.	White.	Colored.
TYLER.									
Centreville.....	1079	1073	6	1078	1				
Elleworth.....	1890	1876	14	1890					
Middlebourne.....	182	182		182		238	a		
Lincoln.....	1645	1586	59	1638	7				
Sistersville.....	364	353	11	364		361	(a)		
McElroy.....	1316	1307	9	1314	2				
Meade.....	817	812	5	817					
Union.....	1085	1070	15	1085					
UPSHUR.									
Banks.....	1272	1268	4	1267	5				
Buckhannon.....	1674	1601	13	1574	100				
Buckhannon.....	475	469	6	428	47	426	a		
Meade.....	1284	1281	3	1278	6				
Union.....	1170	1122	54	1137	39				
Warren.....	1601	1598	3	1579	22				
Washington.....	1016	1008	8	1016					
WAYNE.									
Butler.....	1992	1983	9	1943	49				
Ceredo.....	1297	1290	7	1272	28				
Grant.....	1314	1314		1286	28				
Lincoln.....	1559	1558	1	1539	20				
Union.....	1690	1679	11	1660	30				
WEBSTER.									
Fort Lick.....	671	667	4	671					
Glade.....	447	447		447					
Holly.....	612	612		612					
WETZEL.									
Centre.....	1336	1317	19	1336					
Church.....	1607	1535	72	1606	1				
Grant.....	1021	1012	9	1017	4				
Green.....	931	920	11	931					
Magnolia.....	1598	1486	112	1595	3				
New Martinsville.....	260	254	6	260				223	5
Proctor.....	2102	2011	91	2090	3				
WIRT.									
Burning Springs.....	1368	1343	25	1346	22				
Clay.....	533	519	14	531	2				
Elizabeth.....	804	792	12	800	4				
Newark.....	180	577	3	579	1				
Reedy.....	489	487	2	489					
Spring Creek.....	490	478	12	490					
Tucker.....	540	537	3	540					
WOOD.									
Clay.....	1108	1039	49	1038	10				
Claysville.....	123	113	10	120	3	114	(a)		
Harris.....	1699	1650	49	1698	1				
Lubeck.....	2009	1869	149	1971	38				
Parkersburg (b).....	1095	1048	47	934	161				
Parkersburg.....	5546	4745	801	5099	447	243	a60	1152	96
1st ward.....	885	730	155	801	84				
2d ward.....	525	455	70	474	51				
3d ward.....	1135	1014	121	1040	95				

(a) Slave population not defined.

(b) Exclusive of city of Parkersburg.

APPENDIX C—Continued.

COUNTIES.	1870.					1860.		1850	
	Total.	Native	Foreign	White.	Colored.	White.	Colored.	White.	Colored.
Wood—Continued.									
4th ward.....	884	719	165	811	73				
5th ward.....	771	680	91	600	111				
6th ward.....	1346	1147	199	1313	33				
Slate.....	878	876	2	865	13				
Steele.....	1662	1549	13	1562					
Taggart.....	1050	1016	34	1038	12				
Union.....	1362	1324	38	1362					
Walker.....	1265	1134	71	1198	7				
Williams.....	1486	1452	34	1462	24				
Williamstown.....	282	272	10	281	1	209	(a)		
WYOMING.									
Barker's Ridgy.....	407	407		407					
Centre.....	622	622		622					
Clear Fork.....	529	526	3	498	31				
Huff's Creek.....	342	342		342					
Oceana.....	791	791		782	9				
Shub Fork.....	480	480		479	1				

(a) Slave population not defined.

INDEX.

	PAGE.
Financial exhibit.....	46
Indebtedness of General State Fund to School Funds.....	7
Re-valuation of lands.....	7
Sales of delinquent lands.....	9
Railroad taxation.....	10
Redemption of lands.....	11
Refunding moneys to counties and townships.....	12
General School Fund.....	14
Delinquent sheriffs.....	15
Sample license.....	15
Enrolling the militia.....	15
Insurance companies.....	16
N. W. Bank, of Virginia.....	17
Stock held by Virginia in banks, 1861.....	18
Internal Improvement Fund.....	18
The First National Bank of Wellsburg.....	19
Agents appointed.....	19
Sheriff of Mercer.....	19
John T. Smith.....	19
Printing the Code.....	20
John Frew.....	20
Printing 4th volume Reports.....	20
Morgan & Hoffman.....	20
Correcting erroneous assessments.....	20
Assessors books.....	20
Contingent expenses.....	21
Clerical force.....	21
The office.....	22
Table A—Quarterly balance sheet of the Treasury.....	25
Receipts and expenditures from October 1, to March 4, 1871, and thence to September 30, 1871...	26
Table B—Receipts at Treasury, 1871.....	27
Table C—Appropriations and disbursements, 1871.....	28
Table D—General School Fund, account with.....	32
Table E—1—School Fund, account with.....	33
Table E—2—Invested School Fund, description of.....	34
Table F—Probable receipts, 1872.....	35
Table G—Probable charges, 1872.....	36
Table H—General School Fund, apportionment of.....	37
Table I—Auditor of Public Accounts of Virginia, letter of.....	38
statement of.....	39
Auditor of West Virginia, letter of.....	38
Table K—Gibson Lamb, letter of.....	41
Hon. C. D. Hubbard, report of. (See "statement.").....	40
Table L—Delinquent sheriffs.....	43 to 52
Index to H—t.....	42
Table M—Railroad Property.....	53
Table M—1—Assessed value of.....	53
Table M—2—County and township taxes on.....	54
Table N—Insurance Companies, statements of.....	56 to 63
Appendix A—Warrants issued during the year.....	1 to 47
Appendix B—Real and Personal Property.....	1 to 129
Detailed statement, by counties, (in alphabetical order).....	1 to 111
recapitulation of.....	114, 129
index to.....	114
Appendix C—Census.....	1 to 13
Population by counties.....	1 to 6
Population by townships, towns, &c.....	6 to 15

ERRATA.

Page 5, head line, for "1781," read "1871."

Page 7, next to last line, for "beed," read "been."

Page 9, under head of "Sales of Delinquent Lands," fourth line, for "of lands from them," read "of lands redeemed from them."

Page 13, second paragraph, second line, for "redemption," read "redemptions."

Page 14, fourth paragraph, second line, for "refuse," read "to refuse."

Page 14, fourth paragraph, fourth line, for "School," read "State."

Page 14, fifth paragraph, first line, for "should devised," read "should be devised."

Page 18, fourth paragraph, fourth line, for "Library Fund," read "Literary Fund."

Page 21, first paragraph, fifth line, for "which," read "upon."

Page 40, for "STATEMENT," (head line), read "Report of Hon. C. D. Hubbard."

Appendix A, page 8, for "IRREDUCIBLE SCHOOL FUND," read "SCHOOL FUND."

ANNUAL REPORT
OF THE
STATE TREASURER
OF
WEST VIRGINIA,

FOR THE
FISCAL YEAR ENDING SEPTEMBER 30, 1871.



CHARLESTON:
HENRY S. WALKER, PUBLIC PRINTER.

1872.

THE STATE OF WEST VIRGINIA,

TREASURER'S OFFICE,

CHARLESTON, October 1st, 1871.

His Excellency, JOHN J. JACOB,

Governor of West Virginia.

SIR: Herewith I transmit for your inspection, an exhibit of the receipts and expenditures at this office, during the fiscal year ending September 30th, 1871.

Balance in the Treasury on the first day of October, 1870.....	\$213,475 58
Received during the fiscal year ending September 30th, 1871.....	573,588 19
In all.....	<hr/> \$787,063 77
Expended during the fiscal year ending September 30th, 1871.....	658,386 00
Balance in the Treasury on the first day of October, 1871.....	128,677 77

Very Respectfully,

Your Ob't Servant,

JOHN S. BURDETT,

Treasurer.

TREASURER'S REPORT.

Dr. *Quarterly Balances Showing the state of the Treasury.* Cr.

Balance in the Treasury October 1, 1870.....	\$213,475 58	Disbursed during the quarter ending December 31, 1870.....	\$216,928 44
Received during the quarter ending December 31, 1870.....	135,927 37	Balance carried down.....	131,574 61
	\$348,502 95		\$348,502 95
Balance brought down January 1, 1871.....	\$131,574 61	Disbursed during the quarter ending March 31, 1871.....	\$190,004 23
Received during the quarter ending March 31, 1871.....	313,887 64	Balance carried down.....	246,358 14
	\$445,362 37		\$445,362 37
Balance brought down April 1, 1871.....	\$246,358 14	Disbursed during the quarter ending June 30, 1871.....	\$135,701 28
Received during the quarter ending June 30, 1871.....	68,116 26	Balance carried down.....	176,773 12
	\$312,474 40		\$312,474 40
Balance brought down July 1, 1871.....	\$176,773 12	Disbursed during the quarter ending September 30, 1871.....	\$106,752 05
Received during the quarter ending September 30, 1871.....	58,556 70	Balance in the Treasury October 1, 1871.....	128,677 77
	\$235,329 82		\$235,329 82

Disbursed during the fiscal year ending September 30th, 1871, as follows :

For salary Clerk of the Supreme Court of Appeals.....	\$ 1,000 00
For salary Reporter of the Supreme Court of Appeals.....	1,000 00
For salary Governor.....	2,000 00
For salary Auditor.....	1,500 00
For salary Treasurer.....	1,294 97
For salary Attorney-General.....	924 88
For salary Secretary of State.....	1,298 33
For salary Private Secretary to the Governor.....	487 50
For salary First Clerk in the Auditor's Office.....	1,200 00
For salary Second Clerk in the Auditor's Office.....	1,000 00
For salary Third Clerk in the Auditor's Office.....	1,000 00
For salary Clerk in the Treasurer's Office.....	1,000 00
For salary Clerk in the Secretary of State's office.....	1,000 00
For salary Clerk in the Superintendent of Free School's Office.....	1,000 00
For salary State Librarian.....	555 00
For salary Keeper of the Rolls.....	225 00
For salary Secretary Board of Regents State Normal Schools.....	125 00
For salary Vaccine Agent.....	25 00
For salary Superintendent of Weights and Measures.....	233 60
For salary Janitor and Guard Executive Offices.....	986 10
For salaries of Judges of Courts.....	31,397 35
For salaries of Teachers at Marshall College.....	2,500 00
For salaries of Teachers at State Normal School at Fairmont.....	2,500 00
For salaries of Teachers at State Normal School at West Liberty.....	2,000 00
For salaries of Teachers at West Virginia University.....	2,500 13
For contingent expenses of Courts.....	1,908 00
For contingent expenses of Auditor's Office.....	1,800 19
For contingent expenses Treasurer's Office.....	95 24
For contingent expenses Secretary's Office.....	580 80
For contingent expenses Attorney-General's Office.....	89 22
For Civil Contingent Fund.....	2,474 66
For Insurance State Law Library.....	160 00
For Current expenses of the Hospital for the Insane at Weston.....	25,000 00
For transportation of Patients to Hospital at Weston.....	1,079 95
For construction of Hospital at Weston.....	63,000 00
For construction of Institution for the Deaf, Dumb and Blind.....	9,000 00
For expenses of Institution for the Deaf, Dumb and Blind.....	11,000 00
For furniture of Institution for the Deaf, Dumb and Blind.....	1,500 00
For construction of the wall around the Penitentiary.....	35,127 51
For support of convicts.....	18,969 44
For pay of guards at Penitentiary.....	10,740 15
For expenses of Legislature.....	26,913 48
For pay of Adjutant General.....	537 42
For publishing notices of election.....	373 00
For building a bridge across the Valley River at Beverly.....	1,200 00
For pay of witnesses before Legislative Committee.....	39 60
For expense of suits against the Governor.....	200 00
For furniture for Marshall College.....	70 90
For repairs of West Liberty State Normal School.....	856 75
For purchase of fire proof safe in Auditor's office.....	400 00
For printing the Code.....	10,000 00
For Public Printing.....	18,201 58
For preparation of the Code by William F. Hubbard.....	170 00
For indexing the Code, by Hon. James H. Ferguson.....	2,000 00
For Immigration Purposes.....	59 84
For pay of J. H. Dis Debar as Commissioner of Immigration.....	1,000 00
For pay of Executive Committee of Marshall College.....	300 00
For pay of J. H. Rider for making press in Marshall College.....	63 00
For pay of Insurance of State Normal Schools.....	112 50
For Expenses of Board of Regents State Normal Schools.....	275 96
For Endowment of the West Virginia University.....	10,000 00
For Expenses of Board of Regents West Virginia University.....	250 00
For Refunding Taxes erroneously assessed.....	22 25
For Refunding overpaid taxes, Sheriffs' commissions, &c.....	1,311 80
For pay Deaf, Dumb and Blind Institution at Staunton, Virginia.....	500 00
For pay of Reverdy Johnson.....	2,500 00
For Free School Fund, Irreducible.....	33,997 48
For pay of Charles James Faulkner.....	2,500 00
For Printing and serving notices, and summoning witnesses under the Registration Acts.....	197 00
For purchase of Flag Case.....	50 00
For pay and expenses of Committee appointed to assess Railroad Property.....	181 20
For expenses of civil suits including pay to State Agents.....	421 25
For Gas and Fuel for State House.....	449 80
For furnishing the Capitol.....	853 69
For Survey of Railroad Lines.....	3,865 03
For expenses of removal of Jephtha G. Steinaypher, a lunatic, to Tennessee.....	325 80

TREASURER'S REPORT.

7

For Criminal Charges.....	\$23,983 51
For payment of Military Claims	388 66
For General School Fund.....	247,631 04
For Registration of Voters.....	7,490 89
For Removal to the new Capitol.....	136 99
For removal of Public Property.....	230 14
For expenses of Lunatics in jails.....	13,443 41
For relief of Z. Shields.....	37 60
For relief of James L. Carr.....	66 90
For relief of R. S. Blair.....	31 80
For relief of E. C. Fox.....	31 80
For relief of Jacob Crow.....	199 89
For relief of Harriet Smith.....	90 60
For relief of Allen McClung.....	200 00
For relief of Jacob Phares.....	160 00
For relief of Clayburn Pierson.....	360 00
For relief of John B. Morrison.....	150 00
For relief of Goodwin Lykins.....	100 00
For relief of Robert Mercer.....	7 90
For rent and repairs of Linsley Institute.....	350 00
For pay of Clerk in Adjutant General's Office.....	166 66
	\$658,386 00

Disbursed during the Quarter ending December 31st, 1870, as follows:

For rent and repairs of Linsley Institute.....	\$350 00
For salary Clerk of the Supreme Court of Appeals.....	250 00
For salary of Auditor.....	250 00
For salary of Governor.....	500 00
For salary of Secretary of State.....	325 00
For salary of Attorney General.....	500 00
For salary of Adjutant General.....	250 00
For salary of second clerk Auditor's Office.....	250 00
For salary of Superintendent Weights and Measures.....	75 00
For salary of Secretary Board of Regents.....	125 00
For salary of clerk in Secretary of State's Office.....	249 99
For salary of First clerk in the Auditor's Office.....	300 00
For salary of State Librarian.....	100 00
For salary of Third clerk in the Auditor's Office.....	200 00
For salary of Janitor and Guard.....	166 66
For salary of Judges of Courts.....	9,746 06
For salary of Teachers in Marshall College.....	625 00
For suits against the Governor.....	200 00
For salaries teachers Normal School at Fairmont.....	625 00
For Contingent Expenses Secretary of State's Office.....	94 36
For expenses of Regents State Normal Schools.....	10 20
For Contingent Expenses Auditor's Office.....	430 96
For furnishing Marshall College.....	70 90
For Contingent Expenses of Courts.....	159 50
For Printing and serving notices, summoning witnesses, &c.....	144 75
For General School Fund.....	170,039 71
For Lunatics in jails.....	3,348 35
For Registration of Voters.....	4,954 88
For contingent expenses of Treasurer's office.....	6 05
For salaries Teachers State Normal School at West Liberty.....	500 00
For repairing and re-furnishing West Liberty school building.....	663 00
For expense of civil suits and pay of State agents.....	100 15
For pay of guards at the Penitentiary.....	3,802 99
For fire proof safe for Auditor's office.....	400 00
For criminal charges.....	5,001 25
For salary of Clerk in the Treasurer's office.....	200 00
For civil contingent fund.....	753 84
For payment of military claims.....	73 66
For Institute for the Deaf, Dumb and Blind.....	2,500 00
For salary of State Treasurer.....	350 00
For support of convicts.....	6,761 44
For public printing.....	1,566 87
For removing public property.....	164 89
	\$216,928 44

TREASURER'S REPORT.

Disbursed during the quarter ending March 31st, 1871, as follows:

For salary Clerk of the Court of Appeals.....	\$250 00
For salary Reporter of the Court of Appeals.....	400 00
For salary Governor.....	349 99
For salary Auditor.....	387 33
For salary Secretary of State.....	335 82
For salary Attorney General.....	174 88
For salary Adjutant General.....	287 48
For salary Clerk in Adjutant General's Office.....	1 6 66
For salary Second Clerk in the Auditor's Office.....	174 99
For salary Judges of Courts.....	8,071 90
For salary Teachers Normal School at Guyandotte.....	625 00
For salary Keeper of the Rolls.....	75 00
For salary Teachers Normal School at Fairmont.....	625 00
For Insurance State Library.....	150 00
For refunding taxes erroneously assessed.....	22 25
For Contingent Expenses Treasurer's Office.....	3 00
For Construction of the Asylum at Weston.....	20,000 00
For Public Printing.....	8,820 91
For pay to Reveryd Johnson.....	2,500 00
For rent and contingent expenses Attorney General's Office.....	84 97
For contingent expenses Secretary of State's Office.....	171 75
For salary Superintendent of Weights and Measures.....	44 16
For Irreducible School Fund.....	32,805 48
For Insurance State Normal Schools.....	112 40
For Contingent Expenses Auditor's Office.....	477 96
For Salary of Clerk in the Secretary of State's Office.....	230 84
For pay to Charles J. Faulkner.....	2,800 00
For Contingent Expenses of Courts.....	1,083 80
For printing, serving notices, summoning witnesses, &c.....	47 00
For expenses of Lunatics in jails.....	2,744 01
For salary State Librarian.....	205 00
For salary Third Clerk in Auditor's Office.....	225 00
For furnishing the Capitol.....	39 50
For relief of J. L. Carr.....	66 90
For expenses of the Legislature session 1871.....	26,900 71
For salary of Janitor and Guard.....	249 95
For purchase of flag case.....	50 00
For salaries teachers Normal School at West Liberty.....	500 00
For furnishing and repairing Normal School at West Liberty.....	293 75
For expenses of Civil Suits and pay of State Agents.....	321 10
For pay of Commissioner of Immigration.....	995 00
For pay of Guards at the Penitentiary.....	2,481 66
For expense of Completing the Code.....	2,170 00
For Gas and Fuel for the Capitol.....	196 00
For relief of R. S. Blair.....	31 80
For relief of E. C. Fox.....	31 80
For relief of Jacob Crow.....	189 69
For relief of Harriet Smith.....	70 50
For pay of Executive Committee of Marshall College.....	300 00
For salary of Clerk in the Treasurer's Office.....	300 00
For relief of Robert Mercer.....	7 90
For civil contingent fund.....	1,038 19
For payment of military claims.....	307 50
For criminal charges.....	5,589 85
For Deaf, Dumb and Blind Institute at Staunton Virginia.....	500 00
For salary of State Treasurer.....	244 97
For general School Fund.....	64,012 51
For Registration of Voters.....	2,536 01
For support of convicts.....	4,781 88
For removal to Capitol.....	131 99
For relief of Z. Shields.....	37 50
For salary of First Clerk in the Auditor's office.....	283 00
\$199,004 23	

Disbursed during the quarter ending June 30, 1871, as follows.

For salary Clerk of the Court of Appeals.....	\$250 00
For salary Governor.....	500 00
For salary Auditor.....	375 00
For salary Attorney General.....	250 00
For salary Vaccine Agent.....	25 00
For salary Judges of Courts.....	5,038 03
For salary Teachers' Normal School at Guyandotte.....	1,250 00
For salary Keeper of the Rolls.....	75 00
For salary Superintendent of Weights and Measures.....	50 00
For salary Clerk Secretary of State's office.....	230 00
For salary First Clerk in the Auditor's office.....	350 00
For printing and serving notices &c.....	5 25
For construction of Hospital for the Insane.....	30,000 00
For public printing.....	4,927 00
For contingent expenses Secretary of State's office.....	312 50
For Free School Fund irreducible.....	12 00
For refunding over paid taxes.....	463 92
For expenses lunatics in jails.....	6,293 00
For salary State Librarian.....	100 00
For salary Third Clerk in the Auditor's office.....	245 00
For Salary Janitor and Guard.....	378 34
For furnishing the Capitol.....	806 69
For expenses of the Legislature, session 1871.....	12 75
For pay and expenses of committee appointed to assess railroad property.....	181 20
For pay Commissioner of Immigration.....	5 00
For pay Guards at Penitentiary.....	2,582 67
For Gas and Fuel for Capitol.....	250 00
For endowment West Virginia University.....	10,000 00
For salary of teachers West Virginia University.....	2,500 00
For salary of clerk in the Treasurer's Office.....	195 00
For salary of Secretary of State.....	162 51
For salary of Clerk Superintendent of Free Schools.....	550 00
For salary of Treasurer.....	350 00
For salary of second clerk in Auditor's Office.....	250 00
For expenses Board Regents West Virginia University.....	250 00
For transportation of patients to Hospital for the Insane.....	1,079 95
For current expenses of Hospital for Insane.....	11,000 00
For criminal charges.....	8,017 55
For Institution Deaf, Dumb and Blind.....	6,500 00
For construction of wall around the Penitentiary.....	19,444 23
For general school fund.....	6,322 86
For support of Convicts.....	4,868 82
For contingent expenses Auditor's Office.....	475 22
For civil contingent fund.....	343 47
For removal of public property.....	75 25
For relief of Allen McClung.....	200 00
For relief of Jacob Phares.....	150 00
For relief of Clayburn Pierson.....	350 00
For relief of John B. Morrison.....	150 00
For relief of Goodwin Lykins.....	100 00
For furniture for the Institution for the Deaf, Dumb and Blind.....	500 00
For construction of the Institution for the Deaf, Dumb and Blind.....	4,000 00
For survey of railroad lines.....	1,986 56
For removal of Jephtha G. Steinsypher, a lunatic, to Tennessee.....	325 80
For salary Secretary to Governor.....	292 50
For publishing notices of election.....	282 75
For contingent expenses of Treasurer's Office.....	52 49
	\$135,701 28

Disbursed during the quarter ending September 30th, 1871, as follows:

For salary Clerk of the Supreme Court.....	\$250 00
For salary Reporter of the Supreme Court	500 00
For salary Governor.....	650 00
For salary Auditor.....	487 67
For salary Keeper of the Rolls.....	75 00
For salary Superintendent of Weights and Measures.....	61 44
For salary teachers State Normal School at Fairmont.....	1,250 00
For salary Clerk Secretary of State's Office.....	292 22
For salary First Clerk in the Auditor's Office.....	280 00
For salary Librarian.....	150 00
For salary Third Clerk Auditor's Office.....	350 00
For salary Clerk Treasurer's Office.....	305 00
For salary State Treasurer.....	350 00
For salary Secretary of State.....	475 00
For salary Clerk Superintendent Free Schools' Office.....	150 00
For salary Second Clerk in the Auditor's Office.....	325 01
For salary Secretary to the Governor.....	225 00
For salary Judges of Courts.....	8,561 40
For contingent expenses of Courts.....	660 31
For construction Hospital for the Insane at Weston.....	15,000 00
For Public Printing.....	2,896 80
For rent and contingent expenses Attorney General's Office.....	4 25
For contingent expenses Secretary of State's Office.....	2 20
For expenses Board of Regents State Normal Schools.....	265 75
For Free School fund, irreducible.....	880 00
For refunding over paid taxes, &c.....	847 68
For furnishing the Capitol.....	7 50
For salary of Janitor and Guard.....	191 15
For salary of Teachers, State Normal School at West Liberty.....	1,000 00
For immigration purposes.....	59 84
For pay of Guards at the Penitentiary.....	2,072 83
For Gas and Fuel for State House.....	3 80
For current expenses for Hospital for Insane.....	14,000 00
For pay of military claims.....	7 50
For Institution for the Deaf, Dumb and Blind.....	2,000 00
For construction of wall around the Penitentiary.....	15,681 28
For General School Fund.....	7,149 96
For support of convicts.....	2,568 30
For contingent expenses Auditor's office.....	416 06
For expenses of Lunatics in jails.....	1,058 05
For Criminal charges.....	5,374 96
For Civil Contingent Fund.....	538 16
For furniture for the Institution for the Deaf, Dumb and Blind.....	1,000 00
For construction of the Institution for the Deaf, Dumb and Blind.....	5,000 00
For survey of Railroad lines.....	1,878 47
For publishing notices of election.....	110 25
For contingent expenses Treasurer's office.....	33 70
For building a bridge over the the Valley river at Beverly.....	1,200 00
For printing the Code.....	10,000 00
For witnesses before Legislative Committee.....	39 00
For pay of J. H. Rider.....	63 00
	\$106,702 05

REPORT
OF THE
DEBT COMMISSIONERS

OF THE
STATE OF WEST VIRGINIA,

WHO WERE APPOINTED UNDER THE JOINT RESOLUTIONS
PASSED FEBRUARY 15TH AND 24TH, 1871, TO
TREAT WITH VIRGINIA IN REGARD TO THE
DEBT OF THAT STATE PRIOR TO
JANUARY 1ST, 1861.

CHARLESTON:
H. S. WALKER PUBLIC PRINTER.

1872.

REPORT.

To His Excellency,

J. J. JACOB,

Governor of West Virginia,

Sir : Under the joint resolutions passed by the West Virginia legislature on the 15th and 24th days of February last, the undersigned were appointed Commissioners by you "to treat with the authorities of Virginia on the subject of a proposed adjustment of the public debt of that State prior to the first day of January, 1861," and were directed by the legislature "to make report thereof to the Governor," which we have the honor to do as follows :

On the 9th day of August last the Commissioners met in Parkersburg to confer together upon the subject matter of their appointment and to organize a programme of procedure in respect thereof. They addressed a letter to your Excellency notifying you of their meeting and organization, and also the following letter to Governor Walker, of Virginia :

PARKERSBURG, WEST VA. }
August 9th, 1871. }

To His Excellency, the Governor of Virginia,

Sir : The undersigned have the honor to inform you that under the joint resolutions passed by the legislature of West Virginia on the 15th and 24th days of February last, they have been appointed Commissioners by the Governor of West Virginia to treat with Virginia in regard to the debt as it stood on the first day of January, 1861.

Also, that they met in this city to-day for the purpose of entering upon the discharge of their duties, and to this end have designated General John J. Jackson as their chairman, through whom they propose to receive such communications as your Excellency may be pleased to submit.

Will your Excellency be pleased to indicate at your earliest convenience what action, if any, has been or is likely to be taken by Virginia in the matter of appointing Commissioners, or, in the event of no such appointments, what channel of communication will be open to us.

We have the honor to be

Your Excellency's most ob't servants,

JOHN J. JACKSON,
J. M. BENNETT,
A. W. CAMPBELL,

After forwarding this letter, together with the one to your Excellency, the Commissioners adjourned to meet in Richmond on a day to be agreed upon later in the season, there to confer with the authorities of Virginia and to make such examination of public documents as might enable them to carry out the objects of their appointment.

Meanwhile they received from the Governor of Virginia, in answer to their letter of August 9th, a letter dated September 7th, the same purporting to be a copy of a letter addressed to your Excellency, and which is as follows :

EXECUTIVE CHAMBERS, }
RICHMOND, Sept. 7th, 1871. }

His Excellency,

J. J. JACOB,

Governor of West Virginia,

SIR : I have the honor to acknowledge the receipt of your communication of the 17th ulto. notifying me of the appointment of Messrs. Bennett, Jackson and Campbell as Commissioners on behalf of the State of West Virginia to treat with the authorities of this State upon the subject of the State debt. I have also received a certified copy of the joint resolutions empowering you to make these appointments. Absence from the Capital has prevented an earlier response to these several communications. On the 18th of February, 1870, an act was passed by the legislature of this State, and approved by me, authorizing the Governor to appoint three Commissioners on behalf of this State to treat with the authorities of West Virginia upon the subject of a proper adjustment of the public debt of the State of Virginia due or incurred previous to the dismemberment of the State, and of a fair division of the public property.

Commissioners were promptly appointed under this act and notice of their appointment together with an authenticated copy of the act, were at once forwarded to the Governor of West Virginia. No response whatever to my communication was made by the Governor of West Virginia, but I learned through other sources that the matter was promptly submitted to the legislature then in session, by which, either by act or resolution, the Governor was authorized to appoint Commissioners to meet and confer with those appointed from Virginia. I have never been informed, however, of the appointment of any Commissioners under the authority thus conferred.

A history of these proceedings, together with a statement of my own views upon the subject, was submitted to our legislature in my annual message of December last a copy of which I herewith enclose. The legislature, acting upon the suggestion of the message, on the 11th day of February last, by a joint resolution, authorized the Governor to tender to the State of West Virginia "an arbitration of all matters touching a full and fair apportionment between said States of the said public debt," an authenticated copy of which joint resolution, together with the tender of an arbitration as therein authorized, was promptly forwarded to the Governor of West Virginia.

This joint resolution, while it does not in terms repeal the act of February 18th, 1870, was intended to supersede it, and therefore I do not feel authorized to appoint Commissioners. Our tender of an arbitration has not been withdrawn, and I regret exceedingly that the authorities of West Virginia declined to accept it. I cannot understand what reasonable objection can be raised to this fair and equitable mode of adjustment so frequently resorted to by individuals and nations, and I trust that West Virginia will reconsider her action and accept the more speedy and satisfactory mode of settlement proposed by Virginia, to the end that prompt justice may be done to the creditors of the old State, and that harmony and good feeling may prevail between the people of the two States.

Very respectfully,

Your Excellency's ob't servant,

G. C. WALKER,

Governor of Virginia.

(P. S. ; accompanying the above.) "The foregoing is a copy of the original letter mailed to Governor Jacob."

From this letter we at once understood that so far as a conference with Commissioners or other persons authorized to represent Virginia

in that capacity was concerned, our mission was at an end. But the joint resolutions under which we were acting, copies of which you had forwarded for our guidance, directed that we should "ascertain and report the amount" of the debt of Virginia on the first day of January, 1861, "and what said debt was incurred for, and what amount of this State debt was then held by the Commissioners of the Sinking Fund, and by the Board of the Library Fund. Also that we should "ascertain and report the amount of all investments then held by the State, their respective amounts and character, and what portions thereof were then productive, and the dividends therefrom, and whether any of such investments then so held by said State have since been donated, changed, converted or disposed of by the authorities of said State, and, if so, the amount and how disposed of." Also that we should "ascertain and report the revenue derived for the fiscal year ending on the 30th September, 1860, from all sources by the State of Virginia within the present territory of Virginia, and the amount derived from all sources from the territory now comprising the State of West Virginia;" and also that we "report any other relevant matter deemed proper" by us.

In addition to the foregoing duties thus devolved upon us by the terms of the joint resolution passed on the 15th of February, we were "further empowered," in the language of the additional joint resolution passed on the 24th of the same month, "to proceed as soon as practicable to adjust, award and determine upon fair, just and equitable principles what proportion of said public debt of Virginia should in their opinion be paid by West Virginia, and what part thereof should be paid by Virginia, subject however, to the approval and ratification of the legislature of West Virginia and the General Assembly of Virginia.

Under this authority and direction, thus minutely specified to us, we felt called upon to take substantially the same steps after the receipt of Governor Walker's letter of September 7th as we would have taken had we expected to meet Commissioners representing Virginia, viz: to go to Richmond and endeavor to gather the information expected and required under the terms of our appointment.

Accordingly we met in that city on the 9th of November last, and after spending several days in the examination of such public documents as were available to us at the Capitol, and realizing the necessity for further and more explicit and official information than we

could gather of ourselves unassisted from said documents, we addressed the following note to the Second Auditor of Virginia :

RICHMOND, November 14th, 1871.

To the Second Auditor of Virginia :

SIR : I am directed by the Commissioners representing West Virginia in the matter of the public debt of Virginia, prior to the first of January, 1861, to procure from your office such information as can be furnished upon the following points, viz :

1. The actual amount of the public debt of Virginia on the first of January, 1861. And under this head the amounts of said debt owned by the Sinking Fund, the amount owned by the Literary Fund and the amount by the Library Fund.

2. What portion of the bonded debt was invested, and how invested, on the first of January, 1861. Also what portion of the investment was productive, what were the dividends or profits arising therefrom for the year 1860, and whether any such investments have since been donated, changed, converted or otherwise disposed of.

3. What portion of the appropriations expended in West Virginia for public improvements came from the sales of State bonds and what portion from the revenues or taxes of Virginia.

4. A copy of the advertisement for the redemption of a portion of the public debt on the first of January, 1861.

5. A statement of the amount of public debt actually redeemed on the first of January, 1861, pursuant to said advertisement.

Upon these points the Commissioners desire to hear from you at your earliest convenience.

Very respectfully, your obedient servant,

A. W. CAMPBELL,

Secretary.

In reply to the foregoing communication we received the following note at 5 o'clock on the evening of the 16th November, after a lapse of two and a half days, and after we had abandoned all hope of the assistance asked for in our letter, and after, in fact, we were on the eve of our departure for home :

SECOND AUDITOR'S OFFICE, }
RICHMOND, Nov. 16, 1871. }

A. W. Campbell, Esq., Secretary, &c :

DEAR SIR : Your's of the 14th was received. You ask me for a report upon a variety of questions connected with our public debt, the transactions of the Board of Public Works in regard to it, and the

financial affairs of the State, which it is understood, of course, you propose to use in the contemplated adjustment of the portion to be paid by West Virginia of the debt.

To answer the question propounded would involve an amount of labor which we could not bestow on the subject. But, apart from this, I presume that at an early day this office will be called upon by the Executive or the General Assembly of Virginia for detailed reports of all the matters referred to, which will be available to you.

The books and records of this office are open to your inspection.

I trust that in failing to respond to your inquiries you will not regard me as in any wise wanting in official courtesy to you or your associates. None, certainly, is intended.

I have the honor to be

Most respectfully yours,

ASA ROGERS.

With the reception of this note the Commissioners closed their labors in Richmond, finding that a further stay was not likely to add to the scant information already gleaned by them from the public documents.

It is proper to say in connection with the Second Auditor's communication that we, in delivering our own communication to him, caused it to be verbally understood that we were ready and willing to pay for the services of an expert competent to obtain for us the information requested, and that we did not desire or intend to trench upon the services of any one with whose duties the labor required might seriously conflict.

After this termination of their visit to Richmond, the Commissioners agreed to meet again on the 12th of December following, at Parkersburg, there to prepare and transmit to your Excellency such information as they had been able to obtain, and such as they might still further obtain, and along with it such an expression of opinion as is called for in the joint resolution of February 24th.

Accordingly we met in Parkersburg at the date named, and after nearly two weeks of examination and comparison of all the sources of information accessible to us, agreed upon and drew up the facts and statements hereinafter presented.

Previous to this meeting we had just received copies of the Richmond papers of December 7th, containing Governor Walker's mes-

sage to the General Assembly of Virginia at its meeting on the 6th, in which we observed that among other allusions to the debt question pending between the two States, and after a reference to our correspondence with him of August last and his answer thereto, as already quoted, he proceeds to arraign the good faith of the authorities of this State as follows :

“Now if the authorities of West Virginia entertained an earnest desire to make a speedy and final settlement of this matter, why did they not accept our tender of an arbitration? a mode of settlement of such controversies universally recognized by both nations and individuals as right and appropriate. Suppose an equal number of Commissioners appointed by each State, and that they should meet and disagree upon any or all points involved, who is to decide between them? And yet, beyond a doubt they would radically disagree upon the first or chief point to be settled, viz : the basis or principle upon which the settlement should be made. But suppose that the Commissioners should finally agree, does any one suppose that their finding would be ratified by the legislatures of the two States, disagreeing as the people do radically upon the merits of the question at issue? Of course not.”

This quotation from Governor Walker's message fairly exhibits the spirit in which he has seemed to view not only our own efforts to carry out the objects of our appointment but likewise the sincerity and good faith of the legislature of West Virginia in providing for the appointment of such a commission by your Excellency. And yet while this is the case it is not to be forgotten that Virginia herself initiated this method of attempting to adjust the debt question. And the language of the Governor would seem to be all the more gratuitous in such a connection from the fact that in his annual message of Dec. 7th, 1870, he considered it worth while to allude to the political change that had taken place in this State at the preceding October election, and bespoke in so many words for the “new administration” an “opportunity of manifesting its intentions and its appreciation of honesty and fair dealing.” And yet notwithstanding this language by himself thus voluntarily employed on our behalf, and notwithstanding also the fact that one of the early acts of the “new administration” was to respond to the policy that Virginia herself had initiated, and before it was known in this State that she had changed that policy, and while the appointees under the response were in Richmond seeking in vain from the proper authority of Virginia for

such information as every debtor is entitled in law to receive from his creditor, saying nothing of that spirit of "fair dealing" that was so conspicuously bespoken on our behalf, Governor Walker proceeds in his late message to asperse the good faith of the State of West Virginia after the manner and in the words that we have quoted.

The authorities of West Virginia have never assumed to themselves any right of precedence in the matter of a policy for adjusting the difficulties surrounding the debt question. But in the joint resolution passed on the 24th of February last they did assume the modest right of adhering to the policy already inaugurated by the State of Virginia, and by her so freely tendered heretofore for their acceptance, and therefore they respectfully declined to adopt a new and different proposition from her until they could test the merits of the one already adopted.

Apparently the present Executive of Virginia, from an enforced familiarity with the workings of "personal government," which he so much deplures, has acquired ideas as to the right of the initiative between equal contracting parties that are scarcely consistent with the delicacy of the issue pending between this State and his own. For instance, in his letter of September 7th he tells us that the legislature of Virginia, upon his suggestion, has tendered an arbitration to this State, and he trusts "that West Virginia will reconsider her action and accept the more speedy and satisfactory mode of settlement proposed by Virginia." And again, in his late message, he says that "the better course to be pursued is for the two States to submit the whole question to arbitration," and West Virginia is arraigned, as heretofore shown, for not concurring in his opinions. Apparently it did not occur to the Governor that since Virginia had proposed both modes of settlement to this State, the latter might make her choice between them without subjecting her motives to imputation. And yet all that she has assumed to do is simply to choose between two policies initiated by Virginia. Unless, therefore, it can be shown that it is the prerogative of that State to prescribe the terms upon which the debt shall be adjusted, the question should hereafter be discussed in a spirit better calculated to allay all sectional irritation.

But we pass from this incidental reference to Governor Walker's strictures upon the attitude of this State towards the debt question to the action of the Virginia legislature upon the same question as embodied in the act approved on the 30th of March last, and known as the Funding bill. This act is in keeping with the initiatory legisla-

tion of Virginia in regard to the debt to which we have just referred. It assumes to apportion the debt of that State arbitrarily, notwithstanding her authorities had six weeks before the passage of the act received notice of the joint resolution of the West Virginia legislature providing for the appointment of Commissioners. It assumes, also, to apportion the debt not as it stood on the first day of January, 1861, but as it would stand on the first day of July, 1871, after the interest had been twice compounded, once in 1866, and again at the date last named; and to apportion it, too, upon the basis of territory and population, and without any reference to the equities that should always govern an assignment of debt between sections and that were so notorious in our own case. In other words it assumes to apportion to West Virginia one-third of the debt as it now stands, simply on the ground that she has one-third of the territory and population formerly belonging to Virginia, and without reference at all to the question of resources and values. This is apparently the practical result which Governor Walker hoped to reach when he urged upon us the "more speedy and satisfactory mode of settlement proposed by Virginia," inasmuch as he tells us in his late message that this is the "plan for a reorganization of the State debt," which he "had recommended twelve months before."

But without reference to the authorship of this or any other "plan" for adjusting the debt question, we propose to consider as briefly as possible the real case now pending between Virginia and West Virginia as we understand it.

The tables or statements which we annex as part of our report show, among other things, the following facts:

That the funded debt of Virginia on the 1st day of January, 1861, was \$31,778,867.32, after all deductions.

That all, or nearly all, of this debt was incurred for and actually expended in works of public improvement, such as canals, railroads, turnpikes, plank-roads and bridges.

That of this vast sum upwards of \$30,000,000 was expended for improvements in the present State of Virginia, and only about two and a half millions in the present State of West Virginia.

That the present State of Virginia contains 41,352 square miles and West Virginia only 20,000 square miles, or less than one-third.

That the counties composing what is now Virginia contained by the census of 1860 a population of 1,220,829, and those composing West Virginia only a population of 374,985, or less than one-fourth.

To these exhibits we append others, under our instructions from the legislature, but they are such as do not enter into our argument here, which is to show that no just apportionment of the debt can be made upon the basis of population and territory alone, which is the basis upon which the Virginia Funding bill is confessedly predicated.

This theory of apportionment is apparently quite current among the people of that State, and is defended with ability by Judge Merideth, of Richmond, in a carefully prepared paper on the subject. His position is that West Virginia should pay one-third of the debt because, as he says, it is a principle of international law governing the division of nations that "the obligations which had accrued to the whole before the division are, unless they are the subject of a special agreement, ratably binding upon the different parts." This he gives as a quotation from Phillimore. Two inquiries present themselves in connection with it. First, was Virginia a nation in the sense intended by Phillimore? and, second, what are we to understand by a ratable part of a debt? We presume that it will not be contended that the general rights and obligations of a nation, as defined by international law, belonged to Virginia prior to the division of the State, and therefore we cannot admit the applicability of the quotation in that particular. Neither can we admit Judge Meredith's construction of the word ratable. He applies it exclusively to territory and population and excludes everything in the shape of resources and values, such as public works, buildings and institutions, which, as we all know, vitally affect the equity of a division of territory.

Judge Meredith next adduces the following quotation from Chancellor Kent to sustain his position :

"If a State should be divided in respect to territory, its rights and obligations are not impaired ; and if they have not been apportioned by special agreement those rights are to be enjoyed and those obligations fulfilled by all the parts in common."

This quotation is much more intelligible and just, and we think will tend to sustain the conclusions we have reached, as hereinafter stated.

In addition to the two quotations already given, Judge Meredith cites other authorities to sustain his position that West Virginia is chargeable with one-third of the debt, but we do not regard them as applicable to the case under consideration. First, because Virginia is not a nation. Second, because in all the cases referred to in the authorities quoted, treaty stipulations had more or less to do with the

question. Third, because the debts were war debts, the benefits of which, if any, accrued to each individual, and the obligations of which therefore rested upon each. In no instance was the debt created for internal improvements which necessarily confer partial and local benefits that in most cases exceed the general benefit to the State at large. We therefore fail to see the proper analogy that should exist to make these citations precedents for the case of Virginia and West Virginia.

Judge Meredith winds up these references to various authorities by two general deductions of his own, as follows :

1. "That the public debt of a State is not affected by a change in the form of its government, nor by the partition of its territory into two States, but remains in full force and must be discharged."

2. "That if a State be divided into two or more States, the debts which had been contracted by the whole before the division are, unless they have been the subject of a special agreement, ratably binding upon the different parts in proportion to territory and population."

The first deduction it is not necessary to consider, as West Virginia, in her ordinance of separation from Virginia, as also in her constitution, agreed to pay an equitable proportion of the public debt. What that equitable proportion is we are now considering.

In reference to the second deduction we have to remark that Judge Meredith draws a conclusion from his authorities which they do not sustain. Phillimore, for instance, says that "if a nation be divided into various distinct societies, the obligations which *had* accrued to the whole before the division are ratably binding upon the different parts." Here Phillimore and the authorities stop. But this does not suffice for the Virginia side of the question, and Judge Meredith adds after the word "parts" the words "in proportion to territory and population." These words are not found in any of the authorities, so far as we are advised, and certainly not in any of the quotations adduced by the Judge.

A moment's consideration will show that a division of debt according to population and territory would not only be impracticable but would conflict with common sense. It would be impracticable because it does not determine the relative value of each one of the two elements of population and territory. Suppose the population to be twice as much as the territory, or suppose the territory to be three times as great as the population, which element has the greater value in determining the result?

Without pursuing this thought further it is manifest that nothing is settled by such a rule. You must fix the relative value of the two elements before you can reach a conclusion. It is, therefore, plain why the books do not give the rule as stated by Judge Meredith. Because of its indefiniteness, but mainly because of its injustice. Would any sane man lay down a rule for the division of a State which would ignore the great cities, public improvements, public works, institutions of all kinds, great commercial advantages, such as rivers and harbors and the great advantage of fertility of soil ; all of which, and many other elements of wealth, property and power, might be found in one division and be wholly absent in the other. Hence we say that such a rule is repugnant to common sense.

A public debt is mainly a charge upon the wealth and resources of a people. It is represented by taxes, and taxes are imposed not on numbers or square miles but on resources and values. How much stronger is the case when the very debt under consideration was created in developing and enriching one portion of the State almost exclusively. Nay, more, when that division of the State is in possession of and enjoying, giving away and selling at auction and otherwise disposing of the very subjects for which the debt was created.

These considerations afford abundant reason why no authority would say, in the absence of a compact (unless there was perfect homogeneity) that it would be just to divide a "nation" any more than an individual estate by population and territory. We doubt not that Judge Meredith himself would scout the idea of dividing an estate on such a basis and without reference to the quality of the land and the improvements made. Why then would he ignore such considerations in apportioning a public debt between two divisions of a State? Chancellor Kent, whom he has quoted, does not sustain him in so doing. The quotation already given from that author says that "if a State should be divided in respect to territory its rights and obligations are not impaired ; and if they have not been apportioned by agreement, those rights are to be enjoyed and those obligations fulfilled by all the parts in common." Not a word in this quotation about a division ratably according to population and territory. According to this authority the State of Virginia was only a tenant in common with West Virginia in all the public works, improvements and property of the original undivided State, and had no authority to alienate, sell, give away, or dispose of any of the public works, and being in possession and holding them for her own exclusive use and

benefit, by ousting West Virginia, she would be bound to account to the latter for her share. This would seem to be the legitimate conclusion from the authorities relied on by Judge Meredith, even admitting their applicability to the case under consideration, which we do not concede by any means, and, therefore, with this reference we pass them by.

We think we take a more practical view of the subject, and one which will attain all the ends of justice. The tables accompanying this report show that the bonded debt of Virginia on the first day of January, 1861, represented money borrowed and expended in improving the State by canals, railroads, turnpikes, plank roads and bridges. All these expenditures conferred a local and special benefit where expended, not only by the outlay of the money in creating a market and stimulating enterprise and trade, but in otherwise developing the resources of particular localities to an extent quite equal to the general benefit to the State at large. And this local and general development is the sum of the value of the improvements to the section where located, and gives them an inestimable and abiding value to that section. This value is progressive and not susceptible of being fixed. So certainly is this the case that it is probable if it were practicable to utterly extinguish these improvements, and thereby extinguish the debt, that the State where they are located would not listen to such a proposition.

It may be assumed then that the public works for which the debt was created are worth what they cost. Virginia by selling, donating, and disposing of these works as her own property, without regard to the rule laid down by Chancellor Kent, and without consulting West Virginia, must be taken to have accepted them on that basis, and is therefore chargeable with them on that basis.

When the tables are consulted they will show an expenditure of over thirty millions in Virginia and about two and a half millions in West Virginia. Much of this latter was expended at comparatively recent dates, whereas the expenditures in Virginia range through a period of fifty years, with benefits accruing more or less throughout that period. In the light of such facts, we submit that no intelligent mind, wishing only to do justice, can doubt for a moment that the benefits conferred, and not the territory and population, should be the principal if not the only basis of an adjustment of the debt. The Governor of Virginia, in his message of 1870, and again in 1871, and the legislature of that State, by its funding bill, seem, however,

to have entirely overlooked the foregoing considerations, and to have jumped to the conclusion that West Virginia should pay one-third of the debt.

We see the case differently. On the one hand, for instance, we see rich cities, commercial marts of all kinds, navigable rivers, fine harbors, a highly improved and productive territory, wealthy capitalists and a well-to-do people, public institutions such as a State Capitol and extensive public grounds, an Executive Mansion, a Penitentiary, armory, university, two Lunatic Asylums, a military institute, a blind asylum, a valuable miscellaneous and law library, a large literary fund and the United States deposit of surplus revenue. All these resources in addition to the vast millions invested in canals and railroads and other avenues of inland commerce.

On the other hand we see set in the balance against these rich resources the territory of West Virginia, less than one-third of the old State, much of it broken into barren mountains and hills, no navigable streams penetrating it in every direction, no railroad but the Baltimore & Ohio, no public works or institutions, her lands mostly covered with unbroken forests and rewarding industry but grudgingly, no outlets in the interior for the little surplus existing, the people poor and subsisting by rough work in the woods and fields, possessed of no capital wherewith either to develop their localities or ameliorate their own condition in life; in fact their only wealth being for the most part their poor soil, their untiring perseverance and their indomitable love of liberty.

And yet, notwithstanding this great discrepancy between the condition and resources of the two States, Virginia assigns one-third of her funded and compounded debt to West Virginia to pay, simply because the latter has one-third of the territory and one-fourth the population formerly belonging to the whole State. And this, too, notwithstanding her papers have often proclaimed that West Virginia was a foster child of the old State, and as such dependent upon her bounty. This opinion we shall not stop to discuss, and we only refer to it as showing the inconsistency between the theory and practice of our Virginia friends. Supposing it to be correct, the explanation as to how it came about can never be made creditable to those who lavished all their favors on one section of the State and withheld them from the other, and the vindication of the step taken by West Virginia during the war in separating from the old State consists largely of this

traditional discrimination against her. And in this connection it may not be out of place to notice that the increase of population in West Virginia during the decade from 1860 to 1870 was of a character to still further vindicate the step taken, it being about thirty per cent. This large increase illustrates her onward march since her separation from her former foster parent, and tends to suggest how far in advance of her present position she really might have been had she received in the past anything more than "the crumbs that fell from the rich man's table."

We come now to the conclusion of our report. Having given our reasons why we dissent entirely from the position of Virginia in reference to the debt, we proceed to state our own conclusions in regard to it as follows :

Statement A, as annexed to our report, shows that the bonded debt of Virginia on the first of January, 1861, after all deductions, was \$31,779,067.32.

The same Statement also shows that all of said debt was expended within the present State of Virginia, with the exception of \$2,784,329.29.

Statement E shows that \$328,706.22 was collected from counties in West Virginia after January 1st, 1861.

Statement F shows that the amount of expenditure for all purposes in West Virginia was \$3,343,929.29.

We are not able to say certainly what part of this expenditure was from the proceeds of State bonds, (and, therefore, a part of the State debt) and what part was appropriated from the regular receipts of the treasury. We have had access to no data that could determine the question. Our letter to the Second Auditor at Richmond sought information on this point in vain. But we have given Virginia the benefit of it all as a credit on her side of the account, although the resolutions under which we are acting contemplate nothing on the part of West Virginia but an assumption of her proportion of the bonded debt, inasmuch as both sections, and particularly Virginia, received appropriations out of the ordinary receipts of the treasury.

We have charged West Virginia with all that we have found expended within her limits, viz : The amount of the funded debt created for improvements within her territory, the amount invested in her banks, the amount expended on the Lunatic Asylum at Weston, and the estimated value of the property known as the Lewisburg Law Library.

On the other hand we have credited her with her share of the estimated value of the public property and assets of Virginia, other than the property represented in the bonded indebtedness. This latter equalizes itself, and therefore does not enter into the account. Virginia has the property and owes the debt which it represents. We refer only to the public buildings, institutions, and other assets as given in statement G. As to West Virginia's share in these we can only venture an approximate estimate. The public buildings, the common property of the two States, paid for out of the general revenue, we have estimated at \$3,875,000, as per statement G, and it would be reasonable we think to estimate West Virginia's interest in them at one-fourth on the basis of population.

The same statement shows that the surplus revenue of the United States deposited with the States under the act of Congress, June 23, 1836, gave Virginia \$2,937,237.34, of which sum she appears to have received at least \$1,932,809.33. This act assigned to each State its share of deposits on the basis of its representation in Congress, and Virginia having, in 1860, thirteen representatives, three of whom were from West Virginia, it would seem that three-thirteenths of that fund belonged to the latter.

To this share of the deposits, and her interest in the public property, we add, as per same statement, her proportion of the Literary fund. This fund at the date quoted in statement G, amounted to \$1,509,853.16. As it was apportioned throughout the State on the basis of the white population, we follow that rule in assigning to West Virginia three-sevenths of it, that being her ratio of white population in 1860.

Upon the data thus ascertained and explained, we summarize the account between the two States as follows :

WEST VIRGINIA TO THE STATE OF VIRGINIA

<i>Dr.</i> For the amounts expended and invested in her territory as set forth in statement F.	\$3,343,929.29
<i>Cr.</i> By one-fourth of the estimated value of the public buildings and other assets, as given in statement G.	968,750.00
" By three-thirteenths of the United States surplus fund as per same statement	446,032.92
" By three-sevenths of the Literary fund as per same.	647,079.92
" By the amount collected in West Virginia after January 1st, 1861, as per Statement E.	328,706.22
	<hr/>
Balance due Virginia.	\$953,360.23

This is the balance as we find it after a protracted examination of such sources of information as were available to us. And the ascertainment of it naturally brings our labors to a conclusion. We commend our investigations to your Excellency's favorable consideration. From the beginning we realized that the results arrived at must necessarily be only proximate in their character, inasmuch as our sources of information were limited. Subsequent inquiry, under more favorable circumstances, may change the general result a few thousands for or against either State, but such a contingency is of course unimportant. The principle upon which the debt should be adjusted is the important point to settle. And it is to this point, as set forth in these pages, that we beg leave, through your Excellency, to call the attention of the legislature.

Very respectfully

Your Excellency's most ob't servants,

J. J. JACKSON,
J. M. BENNETT,
A. W. CAMPBELL.

STATEMENT A.

Showing the amount of the public debt of Virginia on the first day of January, 1861, and the amounts thereof held by that State. Also the amount thereof incurred for public improvements in West Virginia.

The debt of Virginia on the first of January, 1861, as per the Auditor's report to the extra session of the Legislature on the 10th of December preceding, was as follows:	
Debt of January 1, 1852.....	\$10,508,845 30
" created since that time.....	23,379,946 33
Total.....	\$33,888,791 63
Less the amount redeemed on 31st Dec., 1860...\$	237,731 31
" " in the Sinking Fund.....	1,462,993 00
" " " Literary "	248,000 00
" " " Library "	16,000 00
" Bonds lost on Steamship Arctic.....	145,000 00—\$2,109,724 31
Net amount of the debt January 1, 1861.....	\$31,779,067 32
This debt, as will be seen by Statement B, was mainly incurred for works of public improvement.	
*Statement F shows that only \$2,784,329.29 of it was incurred for improvements in West Virginia. Said improvements are as follows:	
Joint Stock Turnpikes.....	\$ 906,196 32
Roads on State Account.....	1,145,619 07
Bridge Companies.....	76,612 50
Navigation Companies.....	207,846 00
Railroads.....	500,000 00
Lunatic Asylum at Weston.....	125,000 00
	\$2,961,267 89
Deduct Virginia's pro-rata for improvements lying in both States.....	176,938 60
	\$2,784,329 29

*The Statement shows a total expenditure in West Virginia of \$3,343,929.29, but only the above amount for public improvements.

STATEMENT B.

Showing the amount and character of the investments held by the State of Virginia on the first of January, 1861, together with those that have since been donated or otherwise changed, as per Governor Walker's message to the Virginia legislature of March 8th, 1870.

Alexandria, Loudon and Hampshire Railroad.....	\$ 50,862 00	
Blue Ridge Railroad.....	1,744,723 00	
Chesapeake and Ohio Railroad.....	2,484,134 00	
Norfolk and Petersburg Railroad.....	1,341,341 00	
Orange and Alexandria Railroad.....	1,151,207 00	
Richmond and Danville Railroad.....	1,847,585 00	
Richmond and Petersburg Railroad.....	385,600 00	
Richmond and York River Railroad.....	490,999 00	
South Side Railroad	1,883,506 00	
Virginia and Kentucky Railroad.....	103,348 00	
Virginia and Tennessee Railroad.....	3,755,000 00	
Marietta and Cincinnati Railroad.....	202,611 00	
James River and Kanawha Canal.....	10,400,000 00	
Other Navigation Companies.....	1,192,616 00	
Plank Roads, Turnpikes and Bridges.....	4,761,564 00	
Chesapeake and Ohio Canal.....	900,000 00	
Selden, Withers & Co.....	436,000 00	
Total.....		33,131,090 00

To this amount add, as per Governor Walker's message of March 8th, 1870, for amounts "lost, abandoned, or surrendered and released," the following sums, viz:

Subscription paid to Covington & Ohio R. R. Co....	\$3,206,461 83	
Subscription paid to Fredericksburg & Gordonsville Railroad Company.....	163,299 00	
Subscription paid to City Point R. R. Co.....	110,000 00	
Subscription paid to Blue Ridge R. R. Co.....	1,100,000 00	
Subscription paid to Manassas Gap R. R. Co.....	2,280,000 00	
Subscription paid to Portsmouth & Roanoke R.R. Co.....	406,650 00	
Subscription paid to Roanoke Valley R. R. Co.....	307,402 00	
Subscription paid to Winchester & Potomac R.R. Co.....	270,000 00	
Subscription paid to Alex. Hampshire & Loudon R. R. Co.....	1,017,248 00	
Subscription paid to Navigation and other Cos....	298,032 05	
Loss by Selden, Withers & Co. and Chesapeake & Ohio Canal Company.....	580,000 00	
*Total.....		9,739,092 88

Grand total.....\$42,870,182 88

*We add these amounts simply because we find them given by the Governor as addenda to the \$33,131,090.00, and not because we find them in any official record to which we have had access.

STATEMENT C.

Showing the amount of revenue contributed by the counties composing the State of West Virginia to the Treasury of Virginia for the fiscal year ending Sept 30, 1860, together with the amount in the aggregate contributed by the present State of Virginia.

COUNTIES.		COUNTIES.	
Barbour.....	\$11,402 86	Monroe.....	\$25,343 32
Berkley	31,819 73	Monongalia	22 116 00
Boone.....	4,481 96	Morgan.....	6,111 98
Braxton.....	6,968 90	Nicholas.....	6,156 59
Brooke.....	9,112 34	Ohio.....	48,710 29
Cabell.....	14,353 52	Pleasants.....	3,981 46
Calhoun.....	2,105 30	Preston.....	15,081 36
Clay.....	1,920 82	Pocahontas.....	8,380 89
Doddridge	5,765 72	Putnam.....	8,465 10
Fayette.....	6,642 01	Pendleton.....	8,588 99
Gilmer.....	4,875 78	Randolph.....	8,537 30
Greenbrier.....	30,863 02	Ritchie.....	8,778 51
Hancock.....	6,068 57	Raleigh.....	3,979 31
Harrison	27,117 22	Roane.....	4,930 46
Hampshire.....	26,856 45	Taylor.....	10,530 33
Hardy.....	19,986 40	Tyler.....	7,213 93
Jackson.....	11,357 91	Tucker.....	2,237 74
Jefferson.....	47,263 59	Upsher.....	9,661 11
Kanawha.....	26,922 46	Wayne.....	8,156 39
Lewis.....	12,004 97	Webster.....	534 35
Logan.....	4,444 96	Wetzel.....	6,450 94
Marion.....	19,985 80	Wirt.....	3,913 52
Marshall.....	15,657 33	Wood.....	22,114 67
Mason.....	20,257 22	Wyoming.....	2,304 99
Mercer.....	5,936 80	Total.....	626,351 97
Add for taxes on bank dividends.....	\$		10,214 99
Bank dividends themselves.....			10,513 00
			\$647,079 96
Total re venue of Virginia for the fiscal year ending September 30.1860.....			\$4,182,510 27
Less the amount borrowed that year.....			245,636 71
Revenue proper.....			3,936,873 56
Deducting amount paid by West Virginia.....			647,079 96
Leaves the amount paid by Virginia as.....			\$3,289,793 60
By this Virginia would pay of the public debt.....			\$26,547,582 22
West Virginia would pay of same.....			5,231,485 10
*The taxation on dividends of branches of Virginia banks in West Virginia is not included, because not ascertained.			

STATEMENT D.

Showing the population of West Virginia, by counties, in 1860. Also, the area in square miles as given by Boye's map of the counties existing at date of its publication. Also, the years in which said counties were formed.

NOTE.—There is a discrepancy of several thousand square miles between Boye's map and Mitchell's. The former gives the area of Virginia at 65,624 and the latter at 61,352.*

COUNTIES.	Population.	Square Miles.	Formation of County.	COUNTIES.	Population.	Square Miles.	Formation of County.
Barbour.....	8,959	308	1772	Monroe.....	10,759	614	1799
Berkeley.....	12,525	202	1797	Morgan.....	3,731	271	1820
Boone.....	4,840	1,033	1809	Nicholas.....	4,626	1,431	1813
Braxton.....	4,992	.....	.....	Ohio.....	22,422	375	1776
Brooke.....	5,494	.....	.....	Pendleton.....	6,165	999	1788
Cabell.....	8,020	.....	.....	Pleasants.....	2,945	.....	.....
Calhoun.....	2,502	.....	.....	Pocahontas.....	3,958	794	1821
Doddridge.....	5,203	.....	.....	Preston.....	13,312	601	1818
Fayette.....	5,997	.....	.....	Putnam.....	6,301	.....	.....
Gilmer.....	3,759	.....	.....	Raleigh.....	3,367	.....	.....
Greenbrier.....	12,210	1,409	1778	Randolph.....	4,990	2,061	1787
Hampshire.....	13,913	989	1754	Ritchie.....	6,847	.....	.....
Hancock.....	4,445	.....	.....	Roane.....	5,382	.....	.....
Hardy.....	9,864	1,156	1786	Taylor.....	7,463	.....	.....
Harrison.....	13,790	1,095	1784	Tucker.....	1,428	.....	.....
Jackson.....	8,306	.....	.....	Tyler.....	6,517	855	1814
Jefferson.....	14,575	225	1801	Upshur.....	7,292	.....	.....
Kanawha.....	16,150	2,090	1789	Wayne.....	6,747	.....	.....
Lewis.....	8,029	1,754	1816	Webster.....	1,555	.....	.....
Logan.....	4,938	2,930	1824	Wetzel.....	6,703	.....	.....
Marion.....	12,721	.....	.....	Wirt.....	3,751	.....	.....
Marshall.....	13,001	.....	.....	Wood.....	11,046	1,223	1799
Mason.....	9,185	904	1804	Wyoming.....	2,861	.....	.....
McDowell.....	1,535	.....	.....		
Mercer.....	6,818	.....	.....		
Monongalia.....	13,048	721	1776	Total..	374,987	24,040	

NOTE.—On a debt of \$31,779,067.32 divided equally between a population of 1,594,291, (which was the whole population of Virginia in 1860) would be nearly \$19.93 3.7-100 mills each, and would impose a debt on the above population of 374,987, amounting to \$7,474,642.46.

*No complete survey of the State has ever been made, and in consequence of the irregular exterior lines no reliable estimate of the State's area appears to have been attained. By Herman Boye's map, made in 1825, the area is as above. By L. Von Bucholtz's map, made by authority of Virginia in 1860, the mean length of the State is given at 360 miles, and the mean breadth at 200 miles, giving a horizontal area of 61,352 miles, which is the same as given in Mitchell's map.

STATEMENT D—CONTINUED.

A Table Showing the Approximate Number of Square Miles in Virginia and West Virginia.

By Boye's map, the number of square miles in Virginia prior to the division, was 65,624, or 41,999,360 acres.

By the Auditor's report for 1861 the number of square miles in the State was reported at 81,549, or 52,191,360 acres.

There appears to be not only a wide discrepancy in these respective authorities, but likewise an error in reducing the square miles to acres. These errors are no doubt to be accounted for by the notorious fact that under the Virginia system of patenting lands the same lands are on the Commissioners books several times.

By Mitchell's General Atlas for 1868 the area of Virginia is given at 41,352 square miles, and that of West Virginia at 20,000, which would give to West Virginia something less than one-third of the joint territory.

There being no map that gives the area of the counties of West Virginia separately, we have assumed that the statement given by Mitchell is approximately correct.

STATEMENT E.

Showing the revenue paid into the Treasury of Virginia since the first day of January, 1861, from counties now included within West Virginia

*Amounts marked with an * were collected by judgments or executions in the years named, but for what particular year is uncertain.*

*Where it was plain that any collections were arrears for 1860 they have not been brought into this statement.**

COUNTIES.	1861.	1862.	1863.	1864.	1865.	Total.
Barbour.....	\$ 726 14					\$ 726 14
Braxton.....	797 50			* 1,000 00		1,797 50
Boone.....	381 02	* 2 00				383 02
Cabell.....	739 08					739 08
Calhoun.....				* 2,307 82		2,307 82
Fayette.....	391 35					391 35
Glinier.....				* 84 57		84 57
Greenbrier.....	26,915 81	44,081 83	70,227 26			150,227 90
Hardy.....	16,508 10					16,508 10
Jackson.....	800 00					800 00
Jefferson.....	32,269 06					32,269 06
Kanawha.....	1,590 70	* 1,694 33	* 2,738 00	* 3,467 00		8,490 03
Lewis.....	946 11					946 10
Logan.....	472 52		* 25 63	* 1,410 08		1,908 23
Marshall.....	107 95					107 95
Mason.....	675 66					675 66
Mercer.....			* 1,111 91			1,111 91
McDowell.....			1,200 00			1,200 00
Monroe.....	22,415 34	33 470 48				55,885 82
Morgan.....	615 00					615 00
Nicholas.....			5,000 00			5,000 00
Pleasants.....	365 00					365 00
Pendleton.....	8 006 61	6,000 00	16,900 00			30,906 61
Pocahontas.....	7,714 00					7,714 00
Putnam.....	746 10					746 00
Raleigh.....			* 600 00			600 00
Ritchie.....	21 12					21 12
Roane.....			* 3,487 81			3,487 81
Upshur.....	680 75					680 75
Wayne.....	354 74					354 74
Webster.....	20 00					20 00
Wyoming.....					* 624 97	624 97
						\$ 328,706 22

*On the exclusion from this statement of taxes levied in 1860 and collected in 1861 the Commissioners were not unanimous. For it was maintained that the taxes of 1860 were levied and collected chiefly to pay interest falling due January 1st and July 1, 1861. One-fourth of the taxes especially designed to pay the July interest was not payable into the treasury until about the 15th of February, 1861. These taxes were collected off of the people who had assumed the burden of the debt, and ought to be applied to their relief.

STATEMENT F.—WEST VIRGINIA INDEBTEDNESS TO THE STATE OF VIRGINIA.

Showing (approximately) the amount of the public debt of Virginia that was incurred for works of improvement in the territory now included within the State of West Virginia, and such other sums as West Virginia is chargeable with.

These improvements consist of works in which Virginia was a joint stockholder with private companies, and of works constructed wholly on her own account, and certain miscellaneous expenditures.

Date of the several acts authorizing these expenditures is given as far as ascertained.

These expenditures are classified as follows: (1.) Joint Stock Turnpikes. (2.) Roads Constructed on State Account. (3.) Bridge Companies. (4.) Navigation Companies. (5.) Railroads. (6.) Miscellaneous.

Date of Act.	Class 1.—Joint Stock Turnpikes.	Amount of the Appropriations.	Amount Expended.	Amount Unexpended.	Mile Length.
.....	Back Creek Valley Turnpike.....	\$ 1,500 00	\$ 1,140 00	\$ 360 00	.....
.....	Berkeley and Hampshire Turnpike.....	21,600 00	16,750 00	4,850 00	.....
1849, March 15.	Buckhannon and Little Kanawha.....	7,773 00	7,773 00	.....	24
.....	Brandonville, Kingwood and Evansville.....	6,000 00	3,193 46	2,806 54	.....
1848, Feb. 9....	Clarksburg and Buckhannon.....	32,000 00	28,514 49	3,485 51	27½
.....	“ “ Phillippi.....	6,000 00	5,446 25	553 75	22
1849, March 13	Cranberry Summit and Brandonville.....	4,815 00	4,120 11	694 89	18½
1850, Feb. 10...	Clarksburg and Wheeling.....	10,200 00	4,195 35	6,004 65	18
.....	Cacapon and North Branch.....	12,000 00	12,000 00	.....	45
1888, April 3...	Charleston and Point Pleasant.....	31,260 00	31,260 00	.....	56
1835, Jan. 23...	Charleston, Ripley and Ravenswood.....	30,000 00	27,519 41	2,480 59	.....
1860, March 9..	Dunkard Creek.....	6,000 00	6,000 00	.....	.....
.....	Elk River.....	37,000 00	116 00	36 884 00	.....
.....	Franklin and Circleville.....	2,400 00	2,175 00	225 00	.....
.....	Fish Creek Road.....	6,000 00	6,000 00	.....	25
1853, March 30.	Gnaty Creek and West Union.....	19,800 00	5,700 55	5,099 45	.....

STATEMENT F.—CONTINUED.

Date of Act.	Class 1.—Joint Stock Turnpikes.	Amount of the Appropriations.	Amount Expended.	Amount Unexpended.	Miles Length.
1850, March 21.	Grave Creek and Pennsylvania State Line.....	\$ 4,800 00	\$ 1,800 00	\$ 3,000 00	4½
1853, March 29.	Gilmer and Braxton.....	7,200 00	6,699 80	500 20	26½
1850, March 19.	Gilmer, Ripley and Ohio.....	30,000 00	29,974 80	25 20	61
1837, March 1.	Giles, Fayette and Kanawha.....	45,000 00	44,991 60	8 40	.....
1849, March 15.	Hardy and Winchester.....	23,400 00	23,400 00	.....	70
1849, March 15.	Hampshire and Morgan.	6,600 00	6,510 00	90 00	18
.....	Hardy and Randolph.....	18,000 00	7,134 78	10,865 22	.....
1848, March 28.	Harrisville.....	8,100 00	6,000 00	2,100 00	20½
1850, Feb. 9....	Hedgesville and Potomac.....	6,000 00	6,000 00	.....	20½
1849, March 9.	Hillsborough and Harper's Ferry	6,000 00	6,000 00	.....	8
1838, March 2.	Holiday's Cove.....	15,000 00	10,650 00	4,350 00	6
1832, March 20.	Huntersville and Warm Springs.....	10,359 24	6,159 24	4,200 00	26½
1851, March 29.	Holiday's Cove and New Cumberland.	2,400 00	2,400 00	.....	8
1837, March 30.	Ice's Ferry Road.....	1,358 00	1,358 00	.....	5½
1846, Feb. 2....	Kanawha and Logan.....	5,000 00	5,000 00	.....	52
1848, March 25.	Kingwood and West Union.	40,000 00	34,083 13	5,916 87	31
.....	Letart's Falls and New Columbia. .	21,000 00	2,950 00	18,050 00	.....
1834, March 12.	Lewisburg and Blue Sulphur.....	4,950 00	4,950 00	.....	15½
.....	Leading Creek and Buffalo.....	9,600 00	5,847 84	3,752 16	.....
.....	Logan, Raleigh and Monroe.....	27,600 00	7,321 24	£0,278 76	.....
1848, Feb. 11....	Marshall and Ohio.....	12,000 00	11,943 75	56 25	9½
1849, March 17.	Martinsburg and Potomac.....	18,000 00	15,290 00	2,710 00	12½
1849, Jan. 20....	Martinsburg and Winchester.	27,000 00	27,000 00	.....	22½

TABLE F.—CONTINUED.

Date of Act.	Class 1.—Joint Stock Turnpikes.	Amount of the Appropriations.	Amount Expended.	Amount Unexpended.	Miles Length.
1854, Feb. 18..	Middleway and Gerardstown.....	\$ 12,000 00	\$ 11,943 75	\$ 56 25	12
1848, March 24.	Millwood and Berryville.....	9,000 00	9,000 00	.....	6½
.....	Moorefield and North Branch.....	39,300 00	28,137 75	11,162 25	.....
1849, March 15.	Moorefield and Alleghany.....	10,200 00	8,779 78	1,420 22	27½
1849, March 15.	Morgantown and Bridgeport.....	27,600 00	10,687 40	16,912 60	36
.....	Morgantown and Beverley.....	7,999 97	2,999 97	5,000 00	.....
1851, Feb. 25..	Morgan and Frederick.....	9,000 00	8,005 00	995 00	20
1851, March 28.	Newark.....	3,600 00	3,000 00	600 00	10
1850, Feb. 25..	New Creek and Hardy.....	6,000 00	5,431 24	568 76	20½
1848, April 4..	New Manchester.....	2,000 00	2,000 00	.....	6
1850, March 11.	Patterson's Creek Valley.....	9,900 00	9,900 00	.....	37¾
1851, Feb. 17..	North River.....	5,400 00	5,400 00	.....	24½
1850, March 11.	Parkersburg and Elizabethtown.....	4,800 00	4,800 00	.....	21½
1853, March 30.	Pleasant Valley and Tunnelton.....	6,000 00	4,078 45	1,921 55	28
1851, March 4..	Potomac.....	2,700 00	2,489 70	210 30	9½
1850, Feb. 18..	Ravenswood and Reedy Creek.....	9,000 00	9,000 00	.....	23
1851, March 24.	Reedy and Harrisville.....	7,200 00	1,751 87	5,448 13	44¾
1836, Jan. 13...	Red and Blue Sulphur Springs.....	8,856 66	8,856 66	.....	32¾
1851, March 12.	Richie and Gilmer.....	9,000 00	8,891 18	108 82	51
1854, Feb. 28.	Raleigh and Boone.....	1,800 00	1,800 00	.....	39
.....	Raleigh and Wythe Line.....	4,800 00	2,800 00	2,000 00	.....
1851, March 10.	Salem and Harrisville.....	7,200 00	3,817 92	3,382 08	39
1851, March 31.	Sandy.....	3,000 00	3,000 00	.....	24

STATEMENT F.—CONTINUED.

Date of Act.	Class 1.—Joint Stock Turnpikes.	Amount of the Appropriations.	Amount Expended.	Amount Unexpended.	Miles Length.
1851, March 24.	St. Mary's.....	\$ 6,000 00	6,000 00	.....	24
1816, Jan. 31....	Shepherdstown and Smithfield.....	18,575 00	18,575 00	.....	13 1/2
1849, March 15.	Sweet and Salt Sulphur Springs.....	10,200 00	10,104 00	96 00	29
1847, Feb. 1....	Sistersville and Salem.....	20,000 00	20,000 00	.....	26 1/2
1850, Feb. 7....	Shinston.....	13,302 26	13,302 26	.....	33 1/2
1830, Feb. 18..	Smithfield, Charlestown and Harper's Ferry.....	14,000 00	14,000 00	.....	14
.....	Walnut Gap Road.....	1,800 00	1,305 37	494 63	.....
1848, March 9..	Weston and Fairmont.....	98,000 00	97,962 50	37 50	46 1/2
1848, March 25.	Weston and Gauley Bridge.....	66,000 00	64,998 31	1,001 69	106
1850, March 7...	West Milford and New Salem.....	13,800 00	10,526 32	3,273 68	29 1/2
1847, March 20.	Wheeling, West Liberty and Bethany.....	21,000 00	21,000 00	.....	15 1/2
1822, March 2..	Wellsburg and Washington.....	7,071 01	7,071 01	.....	6
1849, March 15.	Wellsburg and Bethany.....	16,200 00	12,590 22	3,609 78	6
.....	Weston and West Union.....	8,400 00	5,538 21	2,861 79	.....
.....	West Union.....	3,200 00	3,054 00	146 00	.....
1849, March 15.	Williamsport.....	6,000 00	5,130 65	869 35	15 1/2
1831, Jan. 8....	White and Salt Sulphur.....	4,000 00	4,000 00	.....	20 1/2
Total.....		\$1,108,620 14	\$906,196 32	\$202,423 82	

STATEMENT F.—CONTINUED.

Date of Act.	Roads Constructed Wholly on State Account.	Amount of the Appropriations.	Amount Expended.	Amount Unexpended.	Miles Length.
.....	Alleghany and Huntersville.....	\$ 11,600 00	\$ 11,462 67	\$ 137 33	
.....	Abbs. Valley and Tug road.....	5,000 00	4,450 00	550 00	
.....	Beverley and Fairmont.....	77,000 00	75,384 65	1,615 35	
.....	Cove Spring and White House road.....	2,500 00	2,500 00	.....
.....	Clear Fork road.....	3,000 00	600 00	2,400 00	
.....	Franklin and Monterey.....	14,000 00	14,000 00	.....
.....	Fairmont and Wheeling.....	31,848 85	31,848 85	.....
.....	Huttonsville and Huntersville.....	23,168 72	23,168 72	.....
.....	Huntersville and Lewisburg.....	20,000 00	19,976 47	23 53	
.....	Marlin's Bottom and Lewisburg.....	12,615 09	12,615 09	.....
.....	Middlefork.....	15,000 00	14,467 34	532 66	
1831, March 19.	North Western turnpike.....	452,579 87	452,579 87	.....
.....	Ohio river and Maryland road.....	95,934 37	95,934 37	.....
.....	Princeton and Red Sulphur Springs.....	4,200 00	4,200 00	.....
.....	Staunton and Parkersburg.....	368,277 51	355,864 30	12,413 21	
.....	Slavins Cabin and Summersville.....	37,000 00	16,372 08	20,627 92	
.....	Wyoming Court House and Bluffs.....	3,000 00	1,894 66	1,105 34	
.....	Road from South Branch to Petersburg.....	900 00	900 00	.....
.....	Road from South Branch to Brocks Gap.....	1,400 00	1,400 00	.....
.....	Berryville and Charlestown.....	6,000 00	6,000 00	.....
.....		\$1,185,024 41	\$1,145,619 07	\$ 39,405 34	

234

STATEMENT F.—CONTINUED.

Date of Act.	CLASS 3.—Bridge Companies.	Amount of the Appropriations.	Amount Expended.	Amount Unexpended.
.....	Cheat River.....	\$ 6,000 00	4,612 50	\$1,387 50
.....	Coal River	3,000 00	3,000 00	.....
.....	Fairmont and Palatine.....	12,000 00	12,000 00	.....
.....	Guyandotte.	12,000 00	12,000 00	.....
.....	Morgantown.....	24,800 00	24,800 00	.....
.....	South Branch.....	4,200 00	4,200 00	.....
.....	Virginia and Maryland.....	10,000 00	10,000 00	.....
.....	Elk River.....	6,000 00	6,000 00	.....
.....	Total.....	\$78,000 00	\$76,612 50	\$1,387 50

Date of Act.	CLASS 4.—Navigation Companies.	Amount of the Appropriations.	Amount Expended.	Amount Unexpended.
.....	Coal River Company.....	\$ 96,000 00	\$ 96,000 00	.....
.....	Guyandotte River Company.....	120,000 00	106,800 00	\$ 13,200
.....	Tug Fork "	5,040 00	5,040 00	.....
.....	Total Navigation Companies.....	\$221,040 00	\$207,840 00	\$ 13,200

STATEMENT F.—CONTINUED.

CLASS 5.—RAILROADS.

There is but one item of expenditure under this head, viz : the appropriation for the Covington & Ohio Railroad, say.....\$500,000 00

CLASS 6.—MISCELLANEOUS.

Stock of Virginia in West Virginia Banks	\$539,600 00
The Lunatic Asylum at Weston.....	125,000 00
The Lewisburg Law Library	20,000 00
	\$684,600 00

TABLE 1.

Shewing the pro-rata expenditures in Virginia on account of certain of the foregoing improvements that lie in both States.

Hardy and Winchester.....	\$ 11,700 00
Hillsborough and Harper's Ferry.....	4,800 00
Martinsburg and Winchester.....	13,500 00
Millwood and Berryville.....	4,500 00
Franklin and Monterey.....	7,000 00
Northwestern Turnpike.....	38,192 40
Staunton and Parkersburg.....	91,246 20
*Berryville and Charlestown.....	6,000 00
	\$176,938 60

*It is understood that this road has been sold by the State of Virginia.

RECAPITULATION.

	Amount of the Appropriations.	Amount Expended.	Amount Unexpended.
Total expenditures on account of Joint Stock Turnpikes.....	\$1,108,620 14	\$ 906,196 32	202,423 82
" " " Roads constructed on State account.	1,185,024 41	1,145,619 07	39,405 34
" " " Bridge Companies	78,000 00	76,612 50	1,387 50
" " " Navigation "	221,040 00	207,840 00	13,200 00
" " " Railroads.....	500,000 00	500,000 00	.....
" " " Miscellaneous	684,600 00	684,600 00	.....
Total.....	\$3,777,284 55	\$3,520,867 89	256,416 66
From these deduct on account of Virginia's pro-rata for certain expenditures as given in Table 1—Statement F.....	.....	176,938 60	.....
Leaving a total expenditure in West Virginia of.....	.....	3,343,929 29	.....
Deducting from this total the stock of Virginia in West Virginia Banks, and the value of the Lewisburg Law Library, as given in Class 6th, viz :.....	.....	559,600 00	.....
And we have left as the total expenditure in West Virginia on acc't of Public Improvements	2,784,329 29		

NOTE.—It does not appear from any documents examined what exact proportion of this \$3,343,929.29 enters into the bonded debt of Virginia, and what proportion was paid out of the current revenue. That matter is left open for settlement hereafter.

STATEMENT G.

Showing the property and other assets of the State of Virginia on the first day of January, 1861, not included in any of the foregoing tables

Lunatic Asylum at Williamsburg.....	
" " Staunton.....	
Deaf, Dumb and Blind Asylum at Staunton.....	
Virginia Military Institute at Lexington.....	
University of Virginia at Charlottesville.....	
Penitentiary " Richmond.....	
Armory " " 	
Capitol and public grounds " 	
Governor's house " 	
Public miscellaneous library " 	
" law " " 	
Total.....	\$3,875,000 00

OTHER ASSETS.

By a provision of an act of Congress of June 23, 1836, there was directed to be deposited with the State of Virginia, of the surplus revenue of the United States, \$2,937,237 34

And it appears by document number 52 of the session of 1839-40, that of this amount there was actually received by Virginia and subscribed to the stock of certain banks of the State, the following amount, say, \$1,932,809 33.

Whether the residue of this sum was ever paid to Virginia, the Commissioners have not ascertained.

The Literary Fund, as given in document No. 4, Second Auditor's report of September, 1844, is \$1,509,853 16.

This fund is given as it stood many years ago. By the 1st of January, 1861, it had probably increased, from fines, forfeitures and amercements, one or two hundred thousand dollars.

STATEMENT H—BANKS.

Statement showing the amount of stock owned by the State of Virginia in the several banks in the year 1840, and how that stock was paid for.

IN WHAT BANKS.	IN WHAT NAME HELD.			Total number of Shares.	Par Value of Shares.
	Common-Stock of Va.	Board of Public Works.	Literary Fund.		
(A) Bank of Virginia.....	\$ 3,250	\$ 8,365	\$2,121	13,736	\$1,373,600
(B) Farmer's Bank of Virginia.....	5,050	3,442	1,054	9,546	954,600
(C) Bank of the Valley of Virginia.	3,700	1,000	52	4,792	579,200
(D) Northwestern Bank of Virginia..	4,000	271	500	4,771	477,100
(E) Exchange Bank of Virginia.....	9,000	59	.....	9,059	905,900
(F) Merchants' & Mechanics' Bank of Wheeling.....	.....	125	.....	125	12,500
	\$25,000	\$13,262	\$3,727	42,029	\$4,302,900

NOTES.—(A) Bank of Virginia—Subscribed by the Commonwealth per act of 30th January, 1804, payable in ten annual installments, to meet which the tax on merchants' licenses and dividends on the stock itself was pledged. The dividends during the time amounted to..... \$300,000 00

Bonus and profit on sale of new stock of the bank, under act 20th January, 1814..... 494,700 00

Purchased out of the disposable funds of the Board of Public Works..... 41,300 00

Purchased out of the permanent capital of the Literary Fund... 205,600 00

Out of undrawn school quotas in treasury..... 6,500 00

Subscribed and paid for out of the United States surplus revenue on deposit in the treasury..... 325,000 00

\$1,373,600 00

(B)—Farmers' Bank of Virginia.

Bonus under act 13th February, 1812..... 333,400 00

Purchased out of permanent Fund of the Board of Public Works..... 4,700 00

Out of the disposable funds of same..... 6,100 00

Out of the permanent capital of the Literary Fund..... 105,400 00

Subscribed and paid for out of the United States surplus revenue on deposit..... 505,000 00

954,600 00

(C)—Bank of the Valley.

Bonus under act of 5th February, 1817..... 90,000 00

Purchased out of disposable funds of Board of Public Works..... 100,000 00

Purchased out of permanent capital of Literary Fund..... 9,200 00

Paid out of United States surplus revenue..... 370,000 00

\$569,200 00

(D)—Northwestern Bank.

Bonus under act 5th February, 1817..... 23,100 00

" " 25th March, 1837..... 4,060 00

Paid out of United States surplus revenue 282,809 33

Paid for dividends on the stock itself..... 24,908 67

Paid for States 6 per cent scrip..... 92,282 00

Paid for out of permanent capital of the Literary Fund..... 50,000 00

\$477,100 00

STATEMENT H—Continued

(E)—Exchange Bank of Virginia.	
Bonus under act 25th March, 1837.....	\$ 5,900
Paid for out of United States revenue.....	450,000
Paid for in States 6 per cent scrip.....	295,000
Due on subscription of \$900,000 by Commonwealth, \$155,000, which was subsequently paid.....	155,000
	<hr/>
	\$ 905,900
(F)—Merchants' and Mechanics' Bank of Wheeling.	
Bonus under act of 7th March, 1834.....	12,500

EIGHTH
ANNUAL REPORT
OF THE
COMMISSIONER
OF
IMMIGRATION,
OF THE
STATE OF WEST VIRGINIA.

CHARLESTON:
HENRY S. WALKER, PUBLIC PRINTER.

1872.

REPORT

OF THE

COMMISSIONER OF IMMIGRATION.

To His Excellency, John J. Jacob, Governor of the State of West Virginia; ex officio President of the Board of Public Works of the State of West Virginia:

In obedience to the request of the Board of Public Works, the undersigned, Commissioner of Immigration for the State of West Virginia, by virtue of appointment under section 2, chapter 156, of "Acts of the Legislature of West Virginia, of 1871," begs leave to submit the following report:

Your Commissioner would report that owing to the short time since he received his commission, August 1871, is not able to make as favorable a report of his operations, as he would desire. He found, on entering upon the duties of his office, that there were great and serious obstacles to the successful discharge of the important duties of his office, to be overcome. A general prejudice exists against the Southern States, with which the State of West Virginia is generally classified; your Commissioner has done all in his power to remove it, and in place thereof, as far as it was possible for him to do, to give a correct and full understanding of the vast undeveloped wealth, the liberal institutions, and cordial welcome, which our people are ever ready to extend to immigrants seeking a new home in our midst.

Your Commissioner has corresponded with leading gentlemen connected with emigration, in this country and in Europe, and by every means at his command, has endeavored to give them, and through them others, correct and reliable information, and has uniformly been met by them in a spirit of cordiality, and they have ever expressed a willingness to further the efforts of your commissioner.

Your commissioner visited Baltimore last month, which is now the most important enter port, for immigration, on the Southern coast. And while seeking to promote immigration to West Virginia, he met agents of immigration, of various Western States; among others, the agent of the State of Wisconsin, who had just arrived with a ship load of five hundred emigrants from Germany, which vessel was lying in the harbor. Your commissioner went on board, conversing freely with the immigrants, and finding out the agencies by which they were induced to seek their new homes in the West; and was informed, invariably, that their destination was determined before they left their homes in the Old World.

Such is the case, your commissioner is led to believe from reliable information in ninety-nine cases out of a hundred.

The future home of the immigrant in this country, is determined before he leaves his old home—either by letter from friends and relations who have preceded him, or by influences adduced to him at home by representations of the various State agencies for the promotion of immigration to their respective States. Your commissioner believes that few emigrants come to this country under any other circumstances, and that little can be done by efforts in this country directed to the emigrant after his arrival on our shores. And that the only favorable plan to promote immigration to the young and vigorous State, would be by sending a competent agent abroad, to there lay before the crowded populations of the old world the advantages offered by our State; to see that the emigrant is protected from imposition and that class of sharpers who seek out the emigrants as their peculiar prey, from the time they leave their old homes until their arrival at their destination in this country. Such an agent should select the locality to be colonized, and have complete maps, surveys and accurate and truthful description of the locality in the different languages with price of land, and the cost of subsisting their families until they can make crops, before they leave Europe. A colony of such people as I met in Baltimore, honestly dealt with and located in West Virginia, would prove the best agency for the inducement of immigration to this State. This is the only successful way to reach the foreign emigrant.

The best and only means, in the opinion of your commissioner, by which to reach our American population, is simply by disseminating such intelligence throughout the Union by pamphlets, tracts and all other agencies of the press. Your commissioner has done all the limited time at his command would enable him to do in this direction. He particularly has endeavored to develop the manufacturing interests of the State, and it affords him pleasure to report that owing to his exer-

tions two large companies with ample capital have determined to settle in our midst.

Your commissioner begs leave to express the opinion, that of our American people, the citizens of Western Pennsylvania are the best adapted, by previous training, for the peculiar industries of our State, &c., by reason of the similarity of their land to our own.

Western Pennsylvania with fewer natural advantages, and under greater difficulties than would have to be surmounted in our country, has been developed into one of the wealthiest sections of the Union, and the same agencies brought to bear upon this State, would be attended by like results, if not more magnificent and gratifying.

All of which is respectfully submitted.

D. MAYER.

Commissioner of Immigration.

CHARLESTON, December, 1871.

ANNUAL REPORT
OF THE
ADJUTANT GENERAL
OF THE
STATE OF WEST VIRGINIA.
FOR THE YEAR 1871.



CHARLESTON:
HENRY S. WALKER, PUBLIC PRINTER.

1872.

THE STATE OF WEST VIRGINIA.

ADJUTANT GENERAL'S OFFICE

CHARLESTON, W. Va. Jan. 3, 1872.

To His Excellency, JOHN J. JACOB,

Governor of West Virginia,

SIR: I have the honor herewith, to submit my annual report, as Adjutant General of the State, for the year ending September 30th, 1871.

Very Respectfully,

Your ob't ser't,

C. S. LEWIS,

Adjutant General.

ADJUTANT GENERAL'S REPORT.

THE STATE OF WEST VIRGINIA,

ADJUTANT GENERAL'S OFFICE,

CHARLESTON, W. VA., Jan. 3, 1872.

To His Excellency,, JOHN J. JACOB,

Governor of West Virginia,

SIR:—Section five of chapter nineteen of the Code of West Virginia, provides for enrolling the militia, and fixes the amount of compensation to be paid the assessors for making the enrollment, but no appropriation has been made for the payment of this necessary service. During the past year applications for the payment of the amounts due the assessors of the several counties in which this duty has been performed, have been frequent, but in consequence of no appropriation having been made by the Legislature, for that purpose, these officers remain unpaid. It would seem to be just that the county assessors, who are required by law, to make this enrollment, and have done so, should be paid the amount due them as fixed by the law. For the want of this, or for some other cause, returns of this enrollment for the present year, have been received from only eight counties of the State, rendering it impossible for this office to “make return of the militia of the State, their arms, accoutrements and ammunition to the President of the United States” as required by law. These returns, for the present, are less full than those of the last year. As the best data, therefore, from which an estimate can be made of the results of a complete enrollment, reference is respectfully made to the report of Adjutant General T. M. Harris, dated December 31, 1870.

The militia of the State is in an unorganized condition. By the sixteenth clause of section eight of article one of the Constitution of the United States, the power "to provide for organizing, arming and disciplining the militia" is expressly delegated to Congress, only "reserving to the States, respectively, the appointment of the officers and the authority of training the militia according to the discipline prescribed by Congress."

In pursuance of this broad and comprehensive clause of the Constitution, the Congress of the United States has from time to time, commencing in the year 1792, legislated on this subject; and at this time, the laws prescribed by Congress, for the organization of the militia of the States of the Union, are full and complete, leaving small margin for legislation on the part of the State governments, and leaving them no discretion as to the expediency of such an organization. These Congressional laws have been recently revised and compiled by a commission appointed for that purpose, under an act of Congress, approved June 27, 1866. A copy of these laws, so revised and codified by this commission, has been forwarded to this office. And although the work of this commission, may not have received the approval of Congress, yet it, no doubt, presents the laws on the subject to which it relates, in an accurate and condensed form; and I, therefore, take the liberty of transmitting a copy thereof herewith, to your Excellency.

From this compilation of the several acts of the Congress of the United States, on this subject, it will be seen that it is not left to the several States of the Union to speculate upon, or in any manner determine for themselves touching the expediency, or necessity, of a thorough and efficient organization of their respective militia forces. These laws are peremptory, and fully exhaust the almost plenary power of Congress on the subject. In the estimation of its founders, a well organized and well disciplined militia was deemed essential to the preservation of the Republic; and a standing army, in times of peace, was considered dangerous to civil liberty. In the present disturbed condition of society, a military force of some kind, may, in certain emergencies, which are liable to arise at any time, be needed for the protection and safety of these States, and the rights and liberties of

their citizens; and for these emergencies, the Constitution of the United States, clearly and distinctly points to a well organized, and well disciplined State militia.

And it is most respectfully suggested, that while it is the duty, it is no less the true interest of our State, that its militia be at once organized and armed, and put under a system of thorough discipline as required by the several acts of Congress referred to; and thereby, on this subject, place our State, and her people, at once in full harmony and unison, with the laws of the United States, and the properly constituted authorities of its government.

In more than one instance, within our recollection, in the absence, real or supposed (on the part of one or more of the departments of the general government,) of a well organized and well trained State militia, personal liberty has suffered. Civil liberty has been threatened, and the rights of the States endangered, in the exercise of doubtful power, having for its expressed purpose the preservation of peace and good order in the States of our Union. The exercise of such power was no doubt distasteful to, and reluctantly assumed by, those who felt themselves called upon to use it; and they were no doubt induced to do so only by a supposed urgent necessity, growing out of the absence of a well organized and well disciplined militia in some of our sister states. And even then, the chief executives, of several of these states have thought it proper to make solemn, official protestation against this kindly interference in affairs, considered by them, purely domestic in their character. This interference, so graciously tendered by the one, has at all times been viewed with more or less suspicion by the others. This is an unfortunate state of things, and a condition of public affairs at all times to be deprecated, and should as much as possible be guarded against in the future. It is thought that these kind offices, so disinterestedly tendered from time to time, to the several states, and so suspiciously and jealously regarded by the reluctant recipients, would not so frequently occur in the future, as they have occurred in the past, if these several departments of the general government were well assured that the militia of the several states was thoroughly organized, well armed, and sufficiently well trained and disciplined to protect life, liberty and property in, and at the same time were favor-

ably inclined to guard with jealous care the rights and honors of their respective state governments. And, indeed, it is thought by some that in the opinion of the reconstructing departments of the general government at Washington, the reconstruction of the state government of our sister state, Maryland, was rendered unnecessary, and inexpedient because of the complete organization and supposed efficiency, and loyal disposition of its state militia.

The duties of this office during the year ending, September 30, 1871, have been principally confined to the issuing of medals to the citizen soldiery of our State as called for by them, or address made known ; furnishing the address of our soldiers when called upon to the department at Washington ; furnishing to our soldiers the record of their services during the rebellion, for such purposes as they may need them, and in an ineffectual effort to obtain a complete enrollment of the militia of the State.

Receipts during the year, none.

Disbursements for blank militia rolls, \$60.00.

Very Respectfully,

C. S. LEWIS,

Adjutant General.

MILITIA LAWS OF THE UNITED STATES,

As revised and consolidated by the Commissioners appointed for that purpose under an act of Congress, approved June 27, 1866.

SECTION 1. Every able-bodied male citizen of the respective States, resident therein, who is of the age of eighteen years, and under the age of forty-five years, shall be enrolled in the militia by the captain or commanding officer of the company, within whose bounds such citizen may reside. And it shall at all times hereafter be the duty of every such captain or commanding officer of a company to enroll every such citizen, and also those who may, from time to time, arrive at the age of eighteen years, or who, being of the age of eighteen years and under the age of forty-five years, may come to reside within his bounds; and shall without delay notify such citizen of the enrollment, by a proper non-commissioned officer of the company, by whom such notice may be proved. And any notice or warning to the citizens so enrolled, to attend a company, battalion, or regimental muster which is according to the laws of the State in which it is given for that purpose, shall be deemed a legal notice of his enrollment.

SECTION 2. Every citizen so enrolled and notified shall, after notice of his enrollment, be constantly provided with a good musket or firelock, a sufficient bayonet and belt, two spare flints, and a knapsack, a pouch with a box therein to contain not less than twenty-four cartridges, suited to the bore of his musket or firelock, each cartridge to contain a proper quantity of powder and ball; or with a good rifle, knapsack, shot-pouch and powder-horn, twenty balls suited to the bore of his rifle, and a quarter of a pound of powder, and shall appear, so armed, accoutered, and provided, when called out to exercise, or into service, except that when called out on company days to exercise only, he may appear without a knapsack. And all arms, ammunition, and accouterments so provided and required shall be held exempted from all suits, distresses, executions, or sales, for debt or for the payment of taxes.

SECTION 3. The commissioned officers shall severally be armed with a sword or hanger and esponton, and all muskets for arming the mi-

litia as herein required, shall be of bores sufficient for balls of the eighteenth part of a pound.

SECTION 4. The Vice-President of the United States; the officers judicial and executive of the Government of the United States; the members of both Houses of Congress, and their respective officers; all custom-house officers with their clerks; all postmasters and persons employed in the transportation of the mail; all ferrymen employed at any ferry on post roads; all inspectors of exports; all artificers and workmen employed in the armories and arsenals of the United States; all pilots; all mariners actually employed in the seaservice of any citizen or merchant within the United States; and all persons who now are or may hereafter be exempted by the laws of the respective States, shall be exempted from militia duty, notwithstanding their being above the age of eighteen, and under the age of forty-five years.

SECTION 5. The militia of the respective States shall be arranged into divisions, brigades, regiments, battalions, and companies, as the legislature of each State may direct; and each division, brigade, and regiment shall be numbered at the formation thereof; and the record made of such numbers in the adjutant general's office in the State; and when in the field, or in service in the State, each division, brigade, and regiment shall respectively take rank according to their numbers, reckoning the first or lowest number highest in rank. Each brigade may consist of four regiments; each regiment of two battalions; each battalion of five companies; each company of sixty-four privates.

SECTION 6. The militia shall be officered by the respective States, as follows: To the militia of each State, one quartermaster general; to each division, one major general, two aids-de-camp with the rank of major, one division inspector with the rank of lieutenant colonel, and one division quartermaster with the rank of major; to each brigade, one brigadier general, one brigade inspector, to serve also as brigade major with the rank of captain, and one aid-de-camp with the rank of captain; to each regiment, one colonel, one lieutenant colonel, one major where the regiment consists of two battalions, and one chaplain; to only one battalion, a major, who shall command the same; to each company, one captain, one lieutenant, one ensign, four sergeants, four corporals, one drummer, and one fifer or bugler. And there shall be a regimental staff, to consist of one adjutant and one quartermaster to rank as lieutenants, one paymaster, one surgeon, one surgeon's mate, one sergeant-major, one drum-major, and one fife-major.

SECTION 7. Out of the militia so enrolled, there shall be formed for each batallion at least one company of grenadiers, light infantry, or riflemen; and to each division there shall be at least one company of artillery, and one troop of horse; there shall be to each company of

artillery, one captain, two lieutenants, four sergeants, four corporals, six gunners, six bombardiers, one drummer, and one fifer. The officers shall be armed with a sword or hanger, a fusee, bayonet, and belt, with a cartridge-box to contain twelve cartridges; and each private shall furnish himself with all the equipments of a private in the infantry, until proper ordnance and field artillery is provided. There shall be to each troop of horse, one captain, two lieutenants, one cornet, four sergeants, four corporals, one saddler, one farrier, and one trumpeter. The commissioned officers shall furnish themselves with good horses of at least fourteen hands and a half high, and shall be armed with a sword and pair of pistols, the holsters of which to be covered with bearskin caps. Each dragoon shall furnish himself with a serviceable horse, at least fourteen hands and a half high, a good saddle, bridle, mail-pillion, and valise, holsters, and a breast-plate, and crupper, a pair of boots and spurs, a pair of pistols, a saber, and a cartridge-box, to contain twelve cartridges for pistols. Each company of artillery and troop of horse shall be formed of volunteers from the brigade, at the discretion of the commander-in-chief of the State, not exceeding one company of each to a regiment, nor more in number than one-eleventh part of the infantry, and shall be uniformly clothed in regimentals, to be furnished at their own expense; the color and fashion to be determined by the brigadier commanding the brigade to which they belong.

SECTION 8. Each battalion and regiment shall be provided with the State and regimental colors by the field officers, and each company with a drum and fife, or bugle-horn, by the commissioned officers of the company, in such manner as the legislature of the respective States may direct.

SECTION 9. There shall be an adjutant general appointed in each State, whose duty it shall be to distribute all orders from the commander-in-chief of the State, to the several corps; to attend all musters when the commander-in-chief of the State reviews the militia, or any part thereof; to obey all orders from him relative to carrying into execution and perfecting the system of military discipline established by law; to furnish blank forms of different returns that may be required, and to explain the principles on which they should be made; to receive from the several officers of the different corps throughout the State, returns of the militia under their command, reporting the actual condition of their arms, accouterments, and ammunition, their delinquencies, and every other particular which relates to the general advancement of good order and discipline; all which the several officers of the divisions, brigades, regiments and battalions, are hereby required to make in the usual manner, so that the adjutant general

may be duly furnished therewith from all which returns he shall make proper abstracts, and lay the same, annually, before the commander-in-chief of the State.

SECTION 10. It shall be the duty of the adjutant general of the militia in each State, to make return of the militia of the State to which he belongs, with their arms, accouterments, and ammunition, agreeably to the provisions of the law, to the President of the United States, annually, on or before the first Monday in January; and it shall be the duty of the Secretary of War, from time to time, to give such directions to the adjutant generals of the militia as may, in his opinion, be necessary to produce a uniformity in such returns, and he shall lay an abstract of the same before Congress, on or before the first Monday of February, annually.

SECTION 11. The system of discipline and field exercise which is ordered to be observed by the regular army of the United States, in the different corps of infantry, artillery, and riflemen, shall also be observed by the militia, in the discipline and field exercises of such corps, respectively, throughout the United States.

SECTION 12. All commissioned officers shall take rank according to the date of their commissions; and when two of the same grade bear an equal date, their rank shall be determined by lot, to be drawn by them before the commanding officer of the brigade, regiment, battalion, company, or detachment.

SECTION 13. If any person, whether officer or soldier, belonging to the militia of any State, and called out into the service of the United States, be wounded or disabled while in actual service, he shall be taken care of and provided for at the public expense.

SECTION 14. It shall be the duty of the brigade inspector to attend the regimental and battalion meetings of the militia composing the several brigades, during the time of their being under arms, to inspect their arms, ammunition, and accouterments; superintend their exercise and maneuvers, and introduce the system of military discipline before described throughout the brigade, agreeable to law, and such orders as they shall from time to time receive from the commander-in-chief of the State; to make returns to the adjutant general of the State, at least once in every year, of the militia of the brigade to which he belongs, reporting therein the actual condition of the arms, accouterments, and ammunition of the several corps, and every other particular which, in his judgment, may relate to their government and the general advancement of good order and military discipline; and the adjutant general shall make a return of all the militia of the State to the commander-in-chief thereof, and a duplicate of the same to the President of the United States.

SECTION 15. All corps of artillery, cavalry, and infantry, now existing in any State, which, by any law, custom, or usage thereof, have not been incorporated with the militia, or are not governed by the general regulations thereof, shall be allowed to retain their accustomed privileges, subject, nevertheless, to all other duties required by law in like manner as the other militia.

SECTION 16. All the arms procured in virtue of any appropriation authorized by law for the purpose of providing arms and equipments for the whole body of the militia of the United States, shall be annually distributed to the several States of the Union according to the number of their Representatives and Senators in Congress, respectively; and all arms for the Territories and for the District of Columbia shall be annually distributed in such quantities, and under such regulations, as the President may prescribe.

SECTION 17. Whenever the United States are invaded, or in imminent danger of invasion from any foreign nation or Indian tribe, or of rebellion against the authority of the Government of the United States, it shall be lawful for the President to call forth such number of the militia of the State or States, most convenient to the place of danger, or scene of action, as he may judge necessary to repel such invasion, or to suppress such rebellion, and to issue his orders for that purpose, to such officers of the militia, as he may think proper.

SECTION 18. The militia, when enrolled and called forth into the actual service of the United States by the President, shall be apportioned among the States according to representative population.

SECTION 19. The militia, when called into the actual service of the United States, shall be subject to the same Rules and Articles of War as the regular troops of the United States.

SECTION 20. The militia, when called into actual service, shall be organized in such mode as may be prescribed by law.

SECTION 21. Whenever the President shall call forth the militia of the States, to be employed in the service of the United States, he may specify in his call the period for which such service will be required, not exceeding nine months, and the militia so called shall be mustered in and continue to serve during the term so specified, unless sooner discharged by command of the President.

SECTION 22. Every officer, non-commissioned officer, or private of the militia, who fails to obey the orders of the President when he calls out the militia into the actual service of the United States, shall forfeit a sum not exceeding one year's pay, and not less than one month's pay, to be determined and adjudged by a court-martial; and such officer shall be liable to be cashiered by a sentence of court-martial, and be incapacitated from holding a commission in the militia for

a term not exceeding twelve months ; and such non-commissioned officer and private shall be liable to imprisonment, by a like sentence, on failure of payment of the fines adjudged against him for one calendar month, for every twenty-five dollars of such fine.

SECTION 23. The militia and volunteer corps, when called into the actual service of the United States, shall, during their time of service, be entitled to the same pay, rations, clothing, and camp equipage, as is, or may be provided by law, for the army of the United States.

SECTION 24. Whenever the militia is called into the actual service of the United States, their pay shall be deemed to commence from the day of their appearing at the place of battalion, regimental or brigade rendezvous.

SECTION 25. The officers, non-commissioned officers, musicians, artificers, and privates shall be entitled to one day's pay, subsistence, and other allowances for every twenty miles travel from their places of residence to the place of general rendezvous, and from the place of discharge back to their residence.

SECTION 26. The officers of all mounted companies in the militia or volunteer corps, who are, or may hereafter be in the service of the United States, shall each be entitled to receive forage, or money in lieu thereof, for two horses, when they actually keep private servants, and for one horse when without private servants, and forty cents per day shall be allowed for the use and risk of each horse, except horses killed in battle or dying of wounds received in battle. Each non-commissioned officer, musician, artificer, and private of all mounted companies, shall be entitled to receive forage in kind for one horse, with forty cents per day for the use and risk thereof, except horses killed in battle, or dying of wounds received in battle, and twenty-five cents per day in lieu of forage and subsistence, when the same is furnished by himself, or twelve and a half cents per day for either, as the case may be.

SECTION 27. The expenses which are incurred by marching the militia of any State or Territory to their places of rendezvous, in pursuance of a requisition of the President, or which may be incurred in cases of calls made by the authority of any State or Territory, which are approved by him, shall be adjusted and paid in like manner as the expenses incurred after their arrival at such places of rendezvous, on the requisition of the President ; but nothing herein contained shall be considered as authorizing any species of expenditure, previous to arriving at the place of rendezvous, which is not provided by existing laws to be paid for after their arrival at such place of rendezvous.

SECTION 28. To those of the militia or volunteers of the military service of the United States, who are or may be employed on the

Western frontiers, there shall be allowed, during the time of their being so employed, two ounces of flour or bread and two ounces of beef or pork, in addition to each of their rations, and half a pint of salt, in addition, to every hundred of their rations.

SECTION 29. When any officer, non-commissioned officer, artificer, or private, of the militia or volunteer corps, shall die in the service of the United States, or in returning to his place of residence after being mustered out of service, or at any time, in consequence of wounds received in service, and shall leave a widow, or if no widow, a child, or children, under sixteen years of age; such widow, or if no widow, such child, or children, shall be entitled to receive half the monthly pay to which the deceased was entitled, at the time of his death, for, and during the term of five years; and in case of the death or intermarriage of such widow, before the expiration of five years, the half pay for the remainder of the time shall go to the child, or children, of the decedent. And the Secretary of War shall adopt such forms of evidence, in applications under this section as the President may prescribe.

SECTION 30. The volunteers or militia, who have been received into the service of the United States, to suppress Indian depredations in Florida, shall be entitled to all the benefits which are conferred on persons wounded or otherwise disabled in the service of the United States.

SECTION 31. Courts-martial for the trial of militia shall be composed of militia officers only.

SECTION 32. All fines assessed under the provisions of law concerning the militia or volunteer corps, when called into the actual service of the United States, shall be certified by the presiding officer of the court-martial, before whom the same may be assessed, to the marshal of the district in which the delinquent resides, or to one of his deputies, and also to the Comptroller of the Treasury, who shall record the certificate in a book to be kept for that purpose. The marshal or his deputy shall forthwith proceed to levy the fines with costs, by distress and sale of the goods and chattels of the delinquent, which costs and the manner of proceeding, with respect to the sale of the goods distrained, shall be agreeable to the laws of the State in which the same may be in other cases of distress. And where any non-commissioned officer or private is adjudged to suffer imprisonment, there being no goods or chattels to be found whereof to levy the fines, the marshal of the district or his deputy shall commit such delinquent to gaol, during the term for which he is so adjudged to imprisonment, or until the fine is paid, in the same manner as other persons condemned to fine and imprisonment at the suit of the United States may be committed.

SECTION 33. The marshal shall pay all such fines as are levied and collected by him or his deputy, under the authority of the preceding section, into the Treasury of the United States, within two months after he has received the same, deducting five per centum for his own trouble ; and in case of failure, it shall be the duty of the Comptroller of the Treasury to give notice to the district attorney of the United States, who shall proceed against the marshal in the district court by attachment for the recovery of the same.

ANNUAL REPORT
OF THE
QUARTERMASTER GENERAL
OF THE
STATE OF WEST VIRGINIA,
FOR THE YEAR 1871.



CHARLESTON:
HENRY S. WALKER, PUBLIC PRINTER.

1872.

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THE STATE OF WEST VIRGINIA,

ADJUTANT GENERAL'S OFFICE,

CHARLESTON, WEST VIRGINIA, January 1, 1871.

To His Excellency, JOHN J. JACOB,

Governor of West Virginia.

SIR: I have the honor to submit herewith my annual report as Quartermaster General of the State for the year ending September 30, 1871.

Very Respectfully,

Your Ob't Servant,

C. S. LEWIS,

Ex-officio Quartermaster General.

THE STATE OF WEST VIRGINIA,

ADJUTANT GENERAL'S OFFICE,

CHARLESTON, W. VA., January 3, 1872.

To His Excellency, JOHN J. JACOB,

Governor of West Virginia.

SIR: I have the honor to report that during the year ending September 30th, 1871, there were no ordnance, or ordnance stores received or issued by me. During the year 1870, the ordnance, or ordnance stores, belonging to the State, were deposited for safe keeping by J. M. Harris, Adjutant General, and *ex-officio* Quartermaster General, in the care of the Superintendent of the Penitentiary, at Moundsville. It becoming inconvenient for them to remain longer there, in pursuance of the order of your Excellency, made December 1, 1871, they were examined, and their condition improved, so far as could be done, by cleansing and oiling, and then removed to the city of Wheeling, for safe keeping under the care and direction of Thomas P. Shallcross, Esq., Superintendent of the Penitentiary.

For the amount of ordnance, and ordnance stores, on hand at the end of the year, your Excellency is respectfully referred to the report of Gen. T. M. Harris, dated December 31, 1870; the amount now on hand remaining the same as then reported by him.

The propriety of a recommendation, that a suitable armory or building of some kind be provided by to Legislature, for the safe keeping of our ordnance, and ordnance stores, is most respectfully suggested.

Very Respectfully,

C. S. LEWIS.

Ex-officio Quartermaster General.

SEMI-ANNUAL REPORT

OF THE

KANAWHA BOARD,

TO THE

BOARD OF PUBLIC WORKS.



CHARLESTON:
HENRY S. WALKER, PUBLIC PRINTER.

1872.

THE HISTORY OF THE

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THE HISTORY OF THE

OFFICERS:

President,

WILLIAM F. GOSHORN.

Directors,

DR. JOHN PARKS,

COL. A. B. JONES.

CHARLES HEDRICK, Esq.,

JOHN L. CHARPES, Esq.

Collectors,

C. P. SNYDER, FOR THE PORT OF CHARLESTON.

J. P. R. B. SMITH, FOR THE PORT OF POINT PLEASANT.

Treasurer,

C. D. REYNOLDS.

Secretary,

J. D. BAINES.

REPORT OF BOARD OF DIRECTORS.

The Board of Directors respectfully submit to the Board of Public Works their semi-annual summary of receipts and disbursements, under section seven of an Act of the Legislature, passed March 3d, 1869.

They refer to the reports of the Secretary, Treasurer, Collector and Superintendent of the Dredge Boats, which will give more detailed information as to their operations since the 5th day of April, 1871, (at which time they assumed control of the improvement,) and its present financial condition.

RECEIPTS.

Gross amount paid to C. D. Reynolds, Treasurer, from 5th April 1871, to 1st November, 1871.....	\$12,380 58
Of the above gross amount there was received from the Salt Company for tolls.....	834 87
From the Coal Companies.....	400 00

It is deemed proper to say that the tolls upon the river have been very much diminished on account of the exceeding low stage of the water, which has prevailed in both the Kanawha and Ohio rivers during the greater portion of the last summer and fall.

EXPENDITURES.

Total expenditures for conducting the operations of the improvement, from 5th April, 1871, to 1st November, 1871, amount to	\$11, 418
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DEBT OF THE IMPROVEMENT.

The debt of the improvement is as follows:

Ten bonds of the old issue, negotiated to the Kanawha and Ohio Coal Company, of the denomination of \$500 each.....	\$5,000 00
Two bonds of \$500 each, negotiated to the Union Oil and Coal Company.....	1,000 00
One bond of \$500, new issue, issued by former board to John S. Cunningham.....	500 00
Twenty bonds of \$500 each, new issue, issued by present board to W. G. Robinson.....	10,000 00
Due upon open accounts about.....	400 00
Total indebtedness.....	\$16,900 00

Of the amount realized from the twenty bonds, new issue, issued to W. G. Robinson, the sum of \$6,500 was applied to extinguish an equal amount of bonds of the old issue, issued to him by former Board; the residue, \$3,500, was applied in part to pay the sum of \$4,261 46, money borrowed by former Board of John S. Cunningham.

The Board has heard nothing of the missing bonds of the old issue, referred to in the reports of former Boards.

CREDITS.

The Collector of the port of Charleston reports drafts of the Kanawha & Ohio Coal Company in his hands extending from the 15th April, 1871, to 18th May, 1871, and amounting to.	
Due from Union Oil & Coal Company (now in suit).....	1,337 54
Due from Kanawha & Ohio Coal Company (now in suit).....	2,945 25
Due from Steamers Charleston and Charley Bowen (jointly).....	207 83
Total.....	\$5,884 62

The Collector of the port of Point Pleasant has failed to make a report to the Board; the Board is therefore unable to give the amount of dues at that point.

Of the amount of \$2,945.25 reported as due from the Kanawha & Ohio Coal Company, and now in suit, suit was brought upon the claim against the company by counsel of former Board in 1868 or 1869, and was dismissed for want of declaration filed. The suit has been renewed by counsel of present Board and will be upon the docket of the next court. The Kanawha & Ohio Coal Company have also two actions in trespass against the Board, one brought in February, 1868, claiming nominal damages to the amount of \$20,000, the other brought in February, 1870, and claiming like damages to the amount of \$8,000. In June, 1870, as appears by the records, these causes were submitted to arbitration, but no action, it seems, has been taken in the matter.

OTHER PROPERTY OF THE BOARD.

The property of the Improvement consists of two dredge boats, which with the machinery and equipments, are now estimated at the value of	
One Coal Boat	\$12,000 00
One Crane Boat.....	80 00
One Skiff.....	150 00
One Skiff.....	15 00
Patterns at Foundry (valued by former Board at).....	500 00
Franchise.....	100,000 00
Total.....	\$112,745 00

The Board knows nothing of the machinery referred to in reports of former Boards as not now in use, and estimated as of the value of \$500

The above items include all the property of the Improvement which came into the hands of the present Board.

The Dredge boats were found in bad condition; they were repaired as well as circumstances would permit, and have been used effectively during the past season. The machinery of the boats was also much out of repair, but is now in good condition.

A new dredge boat will, in the opinion of the Board, have to be built for the operations of the next season. One of the old boats has been in use for the last ten or twelve years and is now deemed unfit for further service.

A new Crane boat will also have to be built as the present one is about worn out.

RECAPITULATION.

<i>The Kanawha Board</i>		Dr.
To mortgaged debt	\$16,800 00	
" Floating debt	400 00	
	\$16,900 00	
<i>The Kanawha Board.</i>		Cr.
By amount of Tolls uncollected	\$ 5,864 62	
" other property	12,745 00	
" franchise	100,000 00	
Total	\$118,609 62	

IMPROVEMENT OF THE NAVIGATION.

The dredge boats commenced work on the 7th of June, 1871. They first dredged a landing for the Chesapeake and Ohio Railroad Company, at St. Albans, working at that place five days. They then went to Scary Chute; thence to Johnson's Shoals; from Johnson's to Red-House Shoals, and from Red-House Shoals to Tackett Shoals. By reference to the report of Superintendent Gardiner, it will be seen that the two dredge boats have removed, during the season, about sixty-one thousand cubic yards of earth and gravel. This work, at 40 cents per cubic yard, the price formerly paid by the Improvement, would amount to the sum of \$24,400; whereas, it will be seen by an inspection of the Treasurer's report that the work has been done at an expense of about \$5,564.73—or less than ten cents per cubic yard. In addition to the work done by the dredge boats, one crane boat, with crew, has been at work removing logs and other obstructions from the channel of the river, adding materially to the improvement of its navigation.

BUOYS AND RING-BOLTS.

About three hundred buoys and a number of ring-bolts have been placed in the river during the season. Expenditures for the same were,

For the Buoys	\$250 00
For the Ring-Bolts	71 17
Total	\$321 17

All the boats belonging to the Improvement were placed in winter quarters at the mouth of Elk river, fourth November, 1871.

REMARKS.

Coupon bonds, Nos. 37 and 38 of the old issue, were issued to the Union Oil and Coal Company, which, in the year 1867, being then the holder of the bonds, became bankrupt on its own petition, in the

State of Kentucky. The Kanawha Board was named and notified as a creditor. The Board proved and filed its claim against said company, amounting to \$1,374, giving credit for said bonds, and leaving a balance in its favor of \$374. The Board sent its attorney to Kentucky in April last to attend to the matter, who reports that the bankrupt company did not surrender or name these bonds in the original schedule, but, that after the Board filed its account, giving credit for them, the company amended its schedule, naming and describing the bonds as part of its assets. The Board is advised that it is entitled to have the bonds cancelled and returned. The assignee in bankruptcy has not surrendered the bonds, but informed the Board by letter recently that he had passed them to a Mr. Lea, of New York, and did not know whether he ought to require him to return them or not. Our attorney reports that it does not appear, by the proceedings in bankruptcy, that the assignee ever made a sale of the bonds, and advises that he had no right to do so. Some months ago a dividend of \$44.06 was made the Board on said balance of \$374, showing that the court recognized the fact of crediting the bonds on the account aforesaid, as extinguishing them. Our attorney further reports that he took a rule against the assignee in bankruptcy, requiring him to deliver up the bonds or show cause, on the fifteenth May last, at Louisville. The assignee has failed to deliver them over to the Board. No further proceedings have been taken on the rule.

No coupons have been presented for payment in the last three years for interest on said bonds. The Board, of course, will refuse to pay either the principle or interest of the bonds; and it will be its duty to hold the assignee responsible if he passes them to an innocent holder, who might be in a condition to compel payment. Should the Board succeed in getting these bonds canceled the bonded debt of the improvement will be \$15,500 instead of \$16,500 as before stated.

In closing this report the Board wishes to bear testimony to the general fidelity and energy of the officers and employees of the improvement.

THE KANAWHA BOARD,

By William F. Goshorn, President.

Office of the Kanawha Board, Charleston, V. Va. Nov. 1, 1871.

REPORT OF SUPERINTENDENT OF DREDGES.

To the President and Directors of the Kanawha Board:

GENTLEMEN: I have to report that I commenced work with the dredges on the 7th of June, of this year.

We first dredged a landing at St. Albans, for the Chesapeake and Ohio Railroad Company, working on that job five days.

We then went to Scary Chute; at this place we removed about thirty thousand cubic yards of gravel.

We next went to work on Johnson's shoals, removing at that place about fifteen thousand cubic yards.

At Johnson's we tore down the old middle chute wall and built one across the old dug chute.

From that point we proceeded to Red House shoals; cribbed the wall at that place and filled in about fifty thousand cubic yards of material.

We also made a wall across the old dug chute of Red House, and lowered the right hand bar about seven (7) inches.

We then came back to Tackett shoals, at which point we widened the chute, removing about one thousand cubic yards of material.

It will be seen that, independently of the work done for the C. & O. R. R. Co., at St. Albans, we have removed about sixty-one thousand cubic yards of earth and gravel during the summer.

JOHN M. GARDNER.

SECRETARY'S REPORT.

CHARLESTON, November 1, 1871.

To the President and Directors of the Kanawha Board.

GENTLEMEN: I present for your consideration the following report of the financial condition of the Board, together with an account of the receipts and expenditures during the time from March 28 to Nov. 1, 1871.

RECEIPTS.

Balance turned over by Claypool.....	332 83
Tolls collected by C. P. Snyder and turned over to Treasurer.....	6,934 61
" " " " to be turned over 15th November.....	125 11
" " " Alva Hansford during year ending June 1, 1871.....	217 70
" " " A. M. Wilson to September 17, 1871.....	165 62
" " " J. P. R. B. Smith—No Report.....	
July 18, 1871. Proceeds of sale of seven Bonds to W. G. Robinson.....	3,500 00
" " " Cash of C. & O. R. R. for work done.....	300 00
" " " of Peytona C. C. Co., arrears of Tolls.....	500 00
Aug. 4, " " of Union C. & O. Co., in Bankruptcy, (dividend).....	44 06
Sept. 20, " " of Peytona C. C. Co., arrears of Tolls.....	477 52
	\$12,797 55
Of the above amount of Hansford's collection he turned over to former Board.....	\$ 94 00
And retained for his salary.....	100 00
Which amount deduct.....	196 00
Total receipts.....	\$12,601 55

EXPENDITURES.

Total disbursements by Treasurer to November 1, 1871.....	\$11,341 80
April 17, 1871, Commissions retained by C. P. Snyder.....	75 79
June 1, 1871, Salary retained by Alva Hansford.....	8 50
Commissions retained by A. M. Wilson.....	11 57
	\$11,437 66
Deduct balance of contingent fund in hands of J. D. Bains, Secretary.....	18 75
Total expenditures.....	\$11,418 91
Total receipts brought over.....	12,601 55
Cash Balance.....	\$1,182 64
The latter amount agrees with balances in the hands of Treasurer.....	\$1,038 78
Balance in the hands of Snyder.....	125 11
Contingent Fund in the hands of Bains.....	18 75
Total cash.....	\$1,182 64

CLASSIFICATION OF EXPENDITURES.

Amount of outstanding debts paid during the year.....	\$4,224 55
Pay Rolls.....	2,743 39
Repairs.....	481 54
Supplies.....	788 80
Coal.....	170 50
Freights and Towing.....	188 85
Boarding Employees of the Board.....	616 75
For placing Buoys.....	250 00
For putting in Ring Bolts.....	71 17
Salaries of officers, per diem of Directors, legal and other fees.....	648 66
Commissions on Tolls collected.....	514 85
Interest on Bonds and outstanding debts.....	659 80
Contingencies.....	80 05
Total expenditures.....	\$11,418 91

SPECIFICATION OF DEBTS PAID.

Paid balance due Charleston Lumbering and Manufacturing Company.....	88
" Recorder's Fee, due 8th March, 1869.....	2 67
" Claim of J. S. Cunningham for money loaned to former Board.....	4,120 00
" " of J. L. Charles.....	101 00
	\$4,224 55

BONDS.

The Board has out the following bonds, viz :

Nos. 81, 82, 83, 84, 85, 86, 87, 87, 89 and 30 of old issue (\$500 each) negotiated to Kanawha & Ohio Coal Company.....	\$5,000 00
Nos. 37 and 38, old issue, (\$500 each) negotiated to Union Coal and Oil Company.....	1,000 00
Nos. 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36 and 37, new issue, (\$500 each) and negotiated to W. G. Robinson.....	10,000 00
No. 1 of new issue negotiated to J. S. Cunningham.....	500 00
Total bonded debt.....	\$16,500 00

BILLS RECEIVABLE.

Five drafts of Kanawha & Ohio Coal Company.....	\$1,337 54
One draft of Peytona Cannel Coal Company.....	500 00
	\$1,837 54
Add cash balance.....	1,182 64
Total assets.....	\$3,020 18

Any further details in regard to the accounts of the Board will be furnished if desired; the Secretary having kept accounts of every transaction of this Board during the year, to date of this report.

I would respectfully suggest to the Board the expediency of adopting, hereafter, such regulations and system in regard to the Reports of Collectors of Tolls, as shall enable the Board to gather useful statistics relative to the comparative amounts derived from the different sources of revenue.

The Board having deemed it expedient to place in my hands a small sum of money, authorizing me to pay small bills against the Board and keep account of the same, I would report that the amount

placed in my hands was \$200; that I have paid bills amounting to \$181.25, which bills have all been approved by the Board, and that I have a balance in my hands of \$18.75.

Respectfully submitted,

J. D. BAINES,

Secretary of Kanawha Board.

To W. F. GOSHORN, *President.*

TREASURER'S REPORT.

C. D. Reynolds, Treasurer, in account with Kanawha River Board.

1871.					
April	17	To amount received from C. P. Snyder, Collector at Charleston	\$859 38		
	17	" " " " C. P. Snyder	96 67		
	28	" " " " John Claypool, former Treasurer	532 93		
					\$1,488 96
May	16	" " " " C. P. Snyder	897 20		
	16	" " " " A. Hansford, Collector at Coalsmouth	3 00		
					900 20
June	3	" " " " A. Hansford, Collector at Coalsmouth	10 20		
	20	" " " " C. P. Snyder	1,568 49		
	21	" " " " John Charles, for A. M. Wilson, Collector at Point Pleasant	51 10		
					1,629 79
July	15	" " " " Cash	69 06		
	17	" " " " W. A. Kuper, work of dredge boats for C. & O. B. B.	800 00		
	17	" " " " C. P. Snyder	643 74		
	18	" " " " New York, (proceeds sale of bonds)	3,500 00		
	22	" " " " Peytona Co., tolls	500 00		
					5,012 79
Aug.	4	" " " " Covington, (old debt)	44 06		
	15	" " " " C. P. Snyder	1,205 13		
					1,249 19
Sept.	19	" " " " C. P. Snyder	657 30		
	20	" " " " Peytona Co., Collections	477 52		
	21	" " " " A. M. Wilson, Collector at Point Pleasant ..	33 90		
					868 72
Oct.	17	" " " " C. P. Snyder			1,230 93
					\$12,380 58

CREDITS.

1871.					
April	30	By amount checks paid during the month	\$93 50		
May	31	" " " " " "	484 26		
June	30	" " " " " "	1,844 00		
July	31	" " " " " "	1,192 08		
August	31	" " " " " "	1,195 15		
Sept.	30	" " " " " "	1,263 34		
Oct.	31	" " " " " "	5,779 48		
					11,741 81
		Cash balance on hand			\$1,038 77

In addition to the above there is held for collection, Peytona Cannel Coal Company's note, on account of tolls, for \$500, due 20-28 November, 1871.

C. D. REYNOLDS, *Treasurer.*

Semi-Annual Report of the Collector of Tolls at the Port of Charleston, rendered on the 1st day of November, 1871.

DR.

CR.

For the month ending with April 13th, 1871.....	\$ 1,082 72	C. D. Reynolds Treasurer, by check April 16th 1871.....	936 03
" " " " May 16th.....	897 20	Paid by G. W. Atkinson to John Claypool, March collections.....	50 00
" " " " June 16th.....	1,568 49	Collectors commissions on \$10,82 72 at 7 per cent.....	75 79
" " " " July 17th.....	643 74	C. D. Reynolds Treasurer, by check May 16th.....	897 20
" " " " August 16th.....	1,203 13	" " " " June 16th.....	1,568 40
" " " " September 16th.....	357 30	" " " " July 17th.....	643 74
" " " " October 16th.....	1,233 93	" " " " August 16th.....	1,206 13
From October 16th to November 1st, 1871.....	125 11	" " " " September 16th.....	357 30
		" " " " October 16th.....	1,230 83
		Deducted from S. B. Kalbaugh's tolls.....	6 00
Total.....	\$ 7,115 02	Total.....	\$ 6,990 51

By the above it will be seen that there is a balance in Collector's hands of \$125 11, the amount collected since last statement was rendered, which amount will be returned in statement for the present month.

I have also received the following drafts for tolls due from the Kanawha and Ohio Coal Company :

Drafts for \$228.21 dated April 15th 1871	payable seventy days after date
" " 230.62 " May 11th	" sixty " " "
" " 325.46 " June 24th	" ninety " " "
" " 325.47 " " "	" sixty " " "
" " 227.78 " May 18th	" sixty " " "

The above drafts were all drawn on John A. Robinson agent, Cincinnati, Ohio, and have been duly protested for non-payment and returned.

Of the above \$7,115.62 gross receipts of tolls, but \$834.87 have been received for tolls on salt, owing to the suspension of manufacturing at all except three furnaces in the Salines. And but \$400.00 of the above have been collected as tolls on coal shipped since I came into office. The receipts for the past four months have been greatly reduced owing to the exceedingly low stage of water in the river during that time.

Respectfully submitted,

C. P. SNYDER,
Collector.

EIGHTH ANNUAL REPORT
OF THE
GENERAL SUPERINTENDENT
OF
PUBLIC SCHOOLS,
OF THE
STATE OF WEST VIRGINIA,
FOR THE YEAR 1871.



CHARLESTON:
HENRY S. WALKER, PUBLIC PRINTER.

1872.

STATE OF WEST VIRGINIA,

DEPARTMENT OF FREE SCHOOLS,

CHARLESTON, January 16, 1872.

*To the President of the Senate, and Speaker of the House of Delegates
of West Virginia:*

GENTLEMEN—In compliance with the law, I have the honor herewith to transmit to the bodies over which you preside, the Eighth Annual Report from this department of the condition of the Free Schools within the State.

I am, very respectfully,

Your Obedient Servant,

C. S. LEWIS,

General Superintendent of Free Schools.

EIGHTH ANNUAL REPORT

OF THE

GENERAL SUPERINTENDENT OF FREE SCHOOLS.

STATE OF WEST VIRGINIA,
DEPARTMENT OF FREE SCHOOLS,
January 16, 1872.

To the Legislature of the State of West Virginia:

GENTLEMEN: This is the eighth annual report from this Department. And although the officers of some of the counties have failed to report, and the reports from others are incomplete, the statistical tables and other information herewith presented are gratifying in their results; they illustrate the wisdom of our State policy on the subject of free school education, recommend its continuance, and presage its ultimate triumph. There are fifty-four counties in the State, and the city of Wheeling has a separate school organization. From the city of Wheeling and five counties only, have full statistical reports been made to this department for the school year ending 31st August, 1871. From twenty-one the reports received were incomplete in several important particulars, and from the residue they were very deficient. Therefore the general summary here given only approximates, and in each particular falls below, the actual results.

The number of townships in the State is.....	327
School Districts.....	2,567
Township School Commissioners.....	981
School District Trustees.....	7,701
City and County Superintendents.....	55
Whole number of Teachers examined.....	2,506
Whole number of Teachers employed.....	2,468
Male Teachers.....	1,959
Female Teachers.....	518

Number of months taught during the year :

By Male Teachers.....	7,721.75
By Female teachers.....	2,338.28
Total.....	10,260.03
Average number of months taught.....	3.84
General average salaries of teachers.....	\$32.69
" " " male teachers.....	34.95
" " " female teachers.....	32.15
Children in the State between the ages of 6 and 21 years.....	166,749
Attended school during the year.....	76,369
General average attendance.....	51,336
Average attendance of males.....	28,738
Average attendance of females.....	22,578
General average age of pupils.....	11.52
Average age of males.....	11.85
Average age of females.....	11.20
Whole number of Schools.....	2,323
Common Schools.....	2,272
Graded Schools.....	48
High Schools.....	3
Whole number of School Houses.....	2,059
Frame.....	1,127
Log.....	859
Brick.....	63
Stone.....	10
Number built during the year.....	151
Commenced, but not completed.....	112
Value of school grounds.....	\$ 91,424.28
School Houses.....	973,293.08
Furniture.....	42,606.40
Libraries.....	1,214.40
Apparatus.....	4,788.10
Total value of school property.....	1,013,326.26

The defective character of the reports made to this department is here fully illustrated.

The total value of School property, as reported for the year ending August 31, 1870, was.....	\$1,057,437.94
Since that time there has been added for the purchase of School grounds.....	19,457.54
For building houses.....	173,392.24
For repairs.....	9,774.41
For furniture.....	5,338.35
Apparatus.....	1,274.60

Taking the amount reported for the year 1870 as a basis, which, no doubt, is far below the actual value, the total value of school property in the State would be..... \$1,266,711.08

Receipts for the year ending August 31, 1871, compared with those for the year ending August 31, 1870.

From State School fund for the year 1871.....	\$212,711.38
From same source for the year 1870.....	118,518.70
Increase.....	94,192.68
From township levies for the year 1871.....	384,100.50
From same source for the year 1870.....	298,276.61
Increase.....	85,823.89

From other sources for the year 1871.....	\$ 25,258.47
“ “ “ “ “ “ 1870.....	43,235.82
Decrease.....	17,978.35
Total receipts for the year 1871.....	632,069.44
“ “ “ “ “ “ 1870.....	460,031.13
Total increase.....	172,038.31

Expenditures for the year ending Aug. 31st, 1871, compared with those for the year ending Aug. 31st, 1870.

FOR SCHOOLS.

Salaries paid teachers.

Males for the year 1871.....	\$236,885.04
Males “ “ “ 1870.....	153,794.80
Increase.....	83,090.24
Females for the year 1871.....	\$91,457.18
Females “ “ “ 1870.....	66,959.04
Increase.....	24,498.14
Total paid teachers for the year 1871.....	\$328,342.22
“ “ “ “ “ “ 1870.....	220,753.84
Total increase.....	107,588.38
Paid Secretaries of Boards of Education for 1871.....	\$6,160.66
“ “ “ “ “ “ 1870.....	5,966.84
Increase.....	193.82
Paid for apparatus for the year 1871.....	\$1,274.60
“ “ “ “ “ “ 1870.....	1,864.69
Decrease.....	590.09
Paid commissions for collecting for the year 1871.....	\$12,258.22
“ “ “ “ “ “ 1870.....	15,008.30
Decrease.....	2,750.08
Paid for Contingencies for the year 1871.....	\$17,649.50
“ “ “ “ “ “ 1870.....	19,208.10
Decrease.....	1,648.60
Total expenditures for schools for the year 1871.....	\$365,685.21
“ “ “ “ “ “ 1870.....	262,891.77
Total increase.....	102,793.44

Expenditures from the Building Fund,

Paid for land for the year 1871.....	\$19,457.54
“ “ “ “ “ “ 1870.....	6,723.36
Increase.....	12,734.18
Paid for building school houses for the year 1871.....	\$173,392.24
“ “ “ “ “ “ 1870.....	180,247.79
Decrease.....	6,855.58
Paid for rent of school houses in 1871.....	\$3,794.35
“ “ “ “ “ “ 1870.....	1,997.53
Increase.....	1,796.82
Paid for repairs for the year 1871.....	\$9,774.41
“ “ “ “ “ “ 1870.....	7,864.86
Increase.....	1,909.55
Paid for furniture for the year 1871.....	\$5,338.35
“ “ “ “ “ “ 1870.....	7,648.42
Decrease.....	2,510.07
Paid for interest for the year 1871.....	\$ 262.62
“ “ “ “ “ “ 1870.....	2,535.80
Decrease.....	2,510.07

FREE SCHOOLS.

Total expenditures from the Building Fund for the year 1871.....	\$212,033.51
" " " " " " " " 1870.....	207,217.76
Total increase.....	4,815.75
Total expenditures for all purposes for the year 1871.....	\$377,718.72
" " " " " " " " 1870.....	470,109.53
Increase.....	107,609.19
Balance on hand for the year 1871.....	\$47,948.53
" " " " " " " " 1870.....	51,443.78

Average township levy on the \$100 value of property for the year 1871, compared with that for the year 1870.

For schools for the year 1871.....	29.90
" " " " " " " " 1870.....	30.06
Decrease	16
For building purposes for the year 1871.....	\$27.39
" " " " " " " " 1870.....	28.67
Decrease.....	1.28
Amount paid per pupil for tuition for the year 1871.....	\$4.77½
Amount paid per pupil for all purposes for the year 1871.....	7.54¼
Amount received during the year for all purposes for each youth in the State between the ages of 6 and 21 years as enumerated.....	\$3.85¼
The amount expended during the year for tuition per each youth in the State between the ages of 6 and 21 years as enumerated.....	2.19¼

This summary and the statistical tables from which it is taken, have been prepared with some care and considerable labor from the reports of the several county superintendents. No corrections have been made or defects supplied, from other sources in any material item. Therefore, where counties, townships, or school districts have not been reported by their officers, their respective school statistics have not been computed or estimated. While injustice is thus done the actual results in those counties from which full reports have not been made, and an under estimate presented to our own and the friends of popular education in other States and countries, of the condition of our free schools, this policy was adopted with the hope of inducing in the future, more full and complete reports from these delinquent officers. And with the view of still further conducing to this desirable result, and inciting to more care and accuracy on the part of our financial and other officers in keeping their books of accounts for school monies, a short recapitulation is here made of the total receipts and disbursements for the school year just closed, which will exhibit to these officers an apparent discrepancy between the actual receipts and disbursements for the school year, that is deserving of, and will challenge their attention.

Balance on hand at the commencement of the school year, as shown by the report of the General Superintendent for the year 1870.....	\$51,443 58	
Receipts from all other sources during the year.....	632,069 40	
Total assets during the year.....		\$683,512 98
Total disbursements during the year.....	\$577,718 72	
To which add balance in hand at the end of the year.....	47,948 53	
Total assets accounted for.....		\$625,667 25
School assets unaccounted for during the school year ending August 32, 1871.....		\$57,845 73

That the reports from which this summary is made were imperfect and incomplete, is fully recognized by the several officers who made them and forcibly illustrated by this recapitulation. In many counties represented as having made reports, school districts and entire townships in which it is well known that prosperous schools were kept during the year have been omitted; and in almost every report made to this department one or more items called for by the blanks furnished and deemed important, were passed over in silence. This is due in part to the negligence and inefficiency of some of the township and district officers, and in part to the defective blanks furnished from this department. The term of office of the General Superintendent commenced in the middle of the last school year. His attention was called to these defective blank forms. To change them would necessarily involve some inconvenience and expense. He wished before discarding these and substituting others, to acquaint himself with the precise character of the defects complained of, and in the meantime ascertain the forms most approved and in use in other States whose school systems are similar to our own. This he thinks has now been done and that this cause of excuse for insufficient and incomplete reports will be removed.

But notwithstanding the many defects and deficiencies in the several reports from which this summary is made, the results exhibited give just cause of hope and no cause of discouragement for the future educational interests of West Virginia. The number of teachers and scholars, schools and school houses and the number of months taught during the school year are regularly increasing. The debts of the townships contracted for the purchase of land and building school houses thereon, are being discharged. The permanent school fund is annually augmenting and the amount received from township levies increasing from year to year. Public sentiment is becoming awakened, interested and enlightened on the subject of Free School Education; opposition is withdrawing, and by its practical results our system is daily recommending itself to the judgments and effectuations of the people. The several county superintendents bear unmistakable testimony on this subject. For more convenient reference the following extracts have been compiled from their reports:

Braxton—"Notwithstanding all the obstacles with which we have to contend, the system is becoming more popular, and our schools and teachers are prospering."

Brooke—"Those interested in our Common School system, in taking a retrospective view of its workings in our county, find much for encouragement and gratification. Every district in the county is now in possession of a good school building."

Cabell—"In the annual report of John Eaton, Jr., United States Commissioner of Education, made for the year 1870, to the Hon. J. D. Cox, Secretary of the Interior, I find the following: 'West Virginia, after having struggled, so far successfully, in the establishment of a Free School System, seems now to be contemplating its destruction.' I think this Hon. Commissioner of Education has done the State injustice, and a contradiction should originate from some source. The annual reports submitted to the Legislature, by your predecessors in office, show beyond controversy, that the Free Schools of our young State are in a prosperous condition, and yours, no doubt, will make an exhibit showing an increased prosperity."

Doddridge—"Our schools are much better than they were some four or five years ago. Teachers much better qualified, and schools better organized."

Hampshire.—"The present system has accomplished much in greeting the sparsely settled places of our county with a primary school curriculum that has improved both teachers and scholars. Parents who at first refused to patronize the public schools have been more than satisfied."

Hancock.—"Almost without exception the schools indicate marked improvement over those of last year. Public sentiment is becoming still more favorable to our Free School System. Less opposition is expressed and more effort made to secure efficiency in our schools."

Hardy.—"The opposition to the Free School System is diminishing every year."

Jackson.—"I am happy to say that there is general progress throughout the county in educational matters. Our teachers are rapidly attaining a higher standard of qualification, and the youth attending school are making commendable progress in their studies. Our citizens are not willing to part with the Free School System: they are willing, however, to have it modified, simplified and made better."

Monongalia.—"It is clear that a system of public schools, supported by a public fund, is the only system that will reach the masses; hence

he that is opposed to this, no matter what be his immediate motive, is practically opposed to the education of the masses. I have only to refer in its vindication to the three thousand children in this county, who have made such fair progress in the acquisition of a good primary education, a majority of whom would not and could not have done so, had it not been for our public schools."

Kanawha.—"Teachers are generally industrious, pleasant and well qualified for their places, and scholars are energetic, studious and obedient. With few exceptions good order prevails and the schools advance rapidly."

Lewis.—"I am proud to report an increasing attachment on the part of the people of this county to our present system of Schools, and an increased disposition manifested to provide for its maintenance. Notwithstanding our system of education is defective in many particulars, and needs immediate correction, yet the people would resist any encroachment that would endanger its existence or retard its usefulness."

Lincoln.—"My own opinion is, that the citizens of this county are at the present time more united in support of our system of education, than they have been at any former period."

Logan.—"The mass of the people generally admit that schools are the thing they want, and that public schools are the only means that will diffuse a general education."

Harrison.—"The general condition of our schools is, in some respects flourishing, in others dubious or even reflexive."

Marion.—"The comparison of statistics in this county from year to year is highly gratifying. Each year the state of the finances is growing better; the length of time taught is increasing; the teachers all gaining in numbers and becoming more efficient. There are more schools, better attendance, and the Free School System is so fondly cherished by both young and old that it only needs the right application of the means now provided by the school law to make the system a complete success."

Marshall.—"In conclusion permit me to remark that the benefits of public instruction are every where apparent."

Mineral.—"The law as it is now written is becoming popular with the people, and it appears to be as nearly perfect as we could expect, considering the time and experience we have had in the manufacture thereof."

McDowell.—"The school system seems to be working better in this county at this time and seems likely to be more prosperous in the future. Notwithstanding all disadvantages, I think the cause of popular education is evidently becoming more acceptable to the people of this county. The good effects of the Free School System are plainly seen and acknowledged by some who once opposed it."

Nicholas.—"The school interest in this county has materially advanced in the past year, perhaps above that of any preceding year since the organization of the school system in this county. There has been a decided improvement in the progress and management of schools in this county in the school year just closed."

Ohio.—"Although the free school system may be a new thing in the greater part of our State, and of course will have to overcome the prejudice which exists in the minds of the people against sustaining public schools by taxation, yet Ohio county has enjoyed the benefits of this system for more than a score of years. It has been in operation long enough for the people to see the benefits of it. As a former Superintendent said, 'a great many of those who now teach received their education in free schools, and a majority of those who sustain the schools by payment of tax, and those who now send their children to school, are those who received their education in free schools. There exists in the minds of our people very little, if any, opposition to the schools.'"

Pendleton.—"Much opposition has been allayed, and the system is becoming more and more popular."

Pocahontas.—"All the townships laid the levy required by law. The free school system is progressing in this county, and gaining favor with the people, nearly all admitting the necessity of a system of free schools."

Gilmer.—"I feel happy to say that all things belonging to the school system are improving, to the satisfaction of all our people. They are beginning to see the benefits which will result from a well regulated school law."

Boone.—"Taking a general view, I feel justified in saying that our schools are, this year, in a prosperous condition."

Grant.—"The past school year has, generally, been one of prosperity and progress to our schools. That we must have good public schools accessible to all, is now denied by but a few. The levies for the support of schools, have been laid without serious opposition, and were most of them considerably reduced. That there is less contention and

more hearty co-operation among school officers and teachers, is also a most gratifying fact. Compared with the schools inaugurated in 1866, most of our present schools show a marked improvement.

Ritchie.—"I visited forty-six schools, and found them, in general, more efficient than those of any preceding year."

Randolph.—"Forty schools were taught this year—the most schools ever taught in this county in one year, and the best, with the least cost per pupil."

Wayne.—"The schools in our county have progressed finely for the past year. Nearly every district in the county has had a full term of four months."

Roane.—"The Free School System in this county is becoming more and more popular and efficient."

Summers.—"Our schools this winter will prove a great deal better than their predecessors. The townships have all made the levies required by law."

Tucker.—"The schools in this county for the past year have shown a more lively appearance than at any previous year. All the townships have laid their levies, and I hear of no opposition."

Wirt.—"Our schools are in a prosperous state, as compared with what they were three years ago. The Township Boards of Education in the several townships have made liberal levies for building purposes and for the support of schools."

Tyler.—"Our school system is progressing well in Tyler county, and much good has been accomplished. It is becoming a fixed institution in the minds and hearts of our people. The levies for school purposes have all been properly made, and all the schools will be in operation the coming winter."

Wood.—"Our schools have been very prosperous, and much real good has been accomplished in an educational point of view."

Wyoming.—"The schools last year were much more prosperous, and a general interest in them seemed to prevail. Cannot give the precise number of school houses finished, but all the houses are to be ready for schools this winter. All the townships have laid the levy required by law for schools, and have also levied sufficient for the completion of all the school-houses in this county."

Preston.—"The evidences of progress, though less manifest and dazzling than our large desires lead us to wish, are yet positive and cheering."

Raleigh—"The sparseness of our population and the rugged character of the country, have rendered the present system inefficient, and consequently unpopular with our people. We have to contend with one great difficulty in this section, which is, the procuring of experienced teachers."

Randolph—I am favorably impressed with the workings, management, and progress of our present school system, and method of instruction in this county, compared with the institutions of former days, for similar purposes.

Monroe—The strong opposition to the free school system is yielding rapidly, and the free schools are becoming more popular with all classes. The townships have all made the levy required by the school law.

THE SCHOOL FUND.

By Section 1, Article 10 of the Constitution: All money accruing to this State, being the proceeds of forfeited, delinquent, waste and unappropriated lands; and of lands heretofore sold for taxes, and purchased by the State of Virginia, if hereafter redeemed, or sold to others than this State; all grants, devises, or bequests that may be made to this State for the purposes of education, or where the purposes of such grants, devises or bequests, are not specified; this State's just share of the literary fund of Virginia, whether paid over or otherwise liquidated, and any sums of money, stocks or property which this State shall have the right to claim from the State of Virginia for educational purposes; the proceeds of the estates of all persons who may die without leaving a will or heir, and of all escheated lands; the proceeds of any taxes that may be levied on the revenues of any corporation hereafter created; all monies that may be paid as an equivalent for exemptions from military duty; and such sums as may, from time to time, be appropriated by the Legislature for the purpose, shall be set apart as a separate fund, to be called the School Fund, and invested under such regulations as may be prescribed by law, in the interest bearing securities of the United States, or of this State; and the interest thereof shall be annually applied to the support of free schools throughout the State, and to no other purpose whatever. But any portion of said interest remaining unexpended at the close of a fiscal year, shall be added to, and remain a part of, the Capital of the School Fund.

And Section 69, of Chapter 45 of the Code provides, that the Governor, Auditor, Treasurer, Secretary of State and General Superintendent of Free Schools, shall be a corporation under the name of

"The Board of the School Fund," and shall have the management, control and investment of said fund.

During the School year ending August 31, 1871, this fund was increased.....	\$28,306 41
At the close of the School year ending August 31, 1870, the amount of this fund was.....	249,763 51
Of which there was then invested the sum of.....	229,300 00
And uninvested.....	20,463 51
At the close of the year ending August 31, 1871, this fund amounted to.....	278,069 92
Of which there was then invested the sum of.....	275,100 00
And uninvested.....	2,969 92
There has been invested during the year.....	45,800 00
Derived as follows:	
Amount in the Treasury uninvested at the beginning of the year.....	20,463 51
Amount received during the School year.....	15,323 89
Total.....	35,787 40
From which deduct amount expended	\$3,317 48
And amount in Treasury uninvested at the end of the year.....	2,969 92
Balance invested during the year 1871.....	29,500 00
To which must be added amount of stock in First National Bank of Wellsburg, held in the name of the Internal Improvement Fund of Virginia, invested by the Board of the School Fund, February 18, 1871, in Certificates U. S. 5-20 Stock, in the name of the School Fund.....	16,300 00
Making the total investment during the year 1871.....	45,800 00

The School Fund is invested as follows :

Stock in the First National Bank of Fairmont.....	50,000 00
Stock in the First National Bank of Wellsburg.....	18,800 00
Stock in the National Bank of West Virginia, at Wheeling.....	30,000 00
Stock in the Parkersburg National Bank.....	40,000 00
U. S. Registered Central Pacific R. R. Bonds.....	37,000 00
U. S. Registered Union Pacific R. R. Bonds.....	85,000 00
U. S. 5-20 Bonds.....	18,500 00
Certificates of U. S. 5-20 Stock.....	45,800 00
Total.....	275,100 00

THE GENERAL SCHOOL FUND.

By section 2 of Article 10 of the Constitution, it is required that : The Legislature shall provide, as soon as practicable, for the establishment of a thorough and efficient system of Free Schools. They shall provide for the support of such schools by appropriating thereto the interest of the invested school fund : the net proceeds of all forfeitures, confiscations and fines accruing to this State under the laws thereof, and by general taxation on persons and property, or otherwise. They shall also provide for raising in each township, by the authority of the people thereof, such a proportion of the amount required for the support of free schools therein, as shall be prescribed by general laws. Section 2 of article 8, of the Constitution provides that : A capitation tax of one dollar shall be levied upon each white male inhabitant who has attained the age of twenty-one years.

Chapter 33, Section 2 of the Code provides, that the State taxes on real and personal property, not exempt from taxation, shall be ten

cents on every one hundred dollars valuation thereof for the support of Free Schools. Section 3 of the same chapter provides, that a capitation tax of one dollar shall be levied on every male inhabitant, whether white or colored, who has attained the age of twenty-one years; and Section 59, of Chapter 45, directs that the proceeds of the annual capitation tax shall form a part of the general School Fund and be distributed with it.

These constitute the sources of the General School Fund, distributable annually among the several counties of the State. And the net revenue of about one hundred and ninety thousand dollars, it is thought, will hereafter be produced therefrom annually. In some years it may exceed, in others fall short of, this amount—the difference arising, chiefly, from the irregularities of the Sheriffs in making their collections, and the time of their payments into the Treasury, and the amounts of arrearages of taxes collected and paid over by them.

For the school year commencing September 1, 1870, the sum distributed was \$233,143.02; and on the first day of September, 1871, there was subject to distribution the sum of \$174,896.62. This discrepancy was produced in part by the causes above referred to. The records of the Auditor's office show, that during the six months preceding the 31st day of August, 1870, there was paid into the Treasury on account of this fund the aggregate sum of \$56,271.61, of which \$15,000 was paid on account of arrearages of taxes due from former years from the Baltimore & Ohio Railroad Company; and during six months preceding the 31st day of August, 1871, there was paid in the sum of \$20,903.92 only. This decrease in the payments made by the Sheriffs during the six months of the school year ending August 31, 1871, is thought to be due chiefly to the decline in the price of cattle and other live stock during that period, and the consequent inability of our people to pay their taxes promptly.

But the chief cause of the discrepancy between the amounts distributed in these two school years, is attributable to a change made about this time, by which the school year was made to terminate on the 31st of August, instead of the 31st day of March, as it formerly had done.

Previous to the time the Code of West Virginia took effect the State School Fund was distributed on the first day of April in each year, but by the Code this distribution was directed to be made on the first day of September. The Code took effect on the first day of April, 1869, and on that day the State school fund, amounting to the sum of \$149,568.58, was distributed. The next distribution was made on the first day of September, 1870,—the period of seventeen months having elapsed in the meantime. And so it was, that on the first of Septem--

ber, 1870, there was apportioned among the several counties of the State the distributable School Fund that had accrued during this period of seventeen months. In these five extra months—April, May, June, July and August, 1869—the sum of \$43,869 97 was received at the Treasury on account of this fund.

The annual amount to be distributed from this fund among the several counties of the State, will necessarily fluctuate, more or less, on account of some of the causes above named, and perhaps others; but from the character of the sources from which it is derived, the general tendency of this fund has been and will be to increase, and it cannot well diminish. From some estimates made, it is believed, that the amount to be distributed for the next school year will probably reach the sum of one hundred and ninety thousand dollars, as above stated; and will not in future years fall below that sum, but will likely from year to year exceed it.

THE PEABODY FUND.

Dr. B. Sears, general agent for this fund during the school year just closed, was liberal in his contributions to the cause of education in this State. He has wisely adopted the policy of aiding the friends of free common schools in their incipient efforts, trusting that when once firmly established amongst the people, these schools will be maintained by them without aid from other sources. His attention has been especially directed to the efforts of our State, with an anxious desire to render such aid from the fund under his charge as might be consistent with the claims of other sections upon it. This he has done. This gentleman has devoted many years of usefulness to the cause of popular education, and the committee under whose control this munificent fund was placed by Mr. Peabody were peculiarly fortunate in procuring his services as general agent. From his report made to the committee at their annual meeting, held at Philadelphia, February 15, 1871, it appears that during our last school year the sum of twelve

thousand seven hundred and fifty dollars was distributed from this fund in aid of our common schools, and in the following named places :

Charleston	\$1,200
Wellsburg	1,000
Grafton	800
Clarksburg	800
Martinsburg	800
Buckhannon	800
Weston	600
Palatine	600
Newburg	600
Moundsville	500
Yellowsville	450
Orrel Coal Mines	300
Springfield	300
Independence	300
Thornton Station	300
Mannington	300
Beverly	300
Rock Cave	200
Normal Schools	1,500
Teachers' Institutes	1,100
Journal of Education	200
Total	\$12,750

In a visit made to him in August last, at Staunton, Virginia, Dr. Sears expressed a desire to continue his co-operation with the friends of our State school system, and thought he would be able to aid all the free schools of our State, during the present year, that would probably comply with the terms and conditions theretofore prescribed by the Board of Trustees. This fact was shortly afterwards communicated by a circular letter from this department to the several county superintendents of the State. That the views of Dr. Sears and the Committee, and the terms on which this fund is distributed, may be more generally known the following extract is taken from his annual report, above referred to :

The rules by which I have been governed, the last year, were laid down in a printed circular and card ; the former for the information of the public, the latter for the use of those who acted as agents. From the circular, the following paragraph may be here presented :

“It being impossible for the Trustees, with the means at their command, to assist all classes of schools, they have, after mature deliberation, and with the approbation of the donor, determined, for the present, to confine the benefits of the Fund to Public Free Schools, believing that in this way the most needy portions of the whole population can best be reached. The entire cost of maintaining schools is in no case met by the Board ; a small part only of the current expenses (rarely more than one-fourth,) is contributed, by way of encouragement and aid, and placed in the hands of proper school officers. The plan of the Board is to concentrate their efforts upon a limited num-

her of the larger towns, selecting those which will, by their example, exert the widest influence upon the surrounding country. The maximum given to any city is \$2,000; the minimum is about \$300; the number of white pupils which receive aid in any one locality being not less than one hundred. The amount of aid given to any city or town will be determined partly by the number of children to be provided for, and partly by the amount of money raised by tax or contribution by the people themselves."

The card, as will be seen, contained more specific instructions :

For well regulated public free schools, continued about ten months of the year, and having a regular attendance of not less than 100 pupils, averaging 85, we pay.....										\$300 00
"	"	"	150	"	"	"	"	"	"	450 00
"	"	"	200	"	"	"	"	"	"	600 00
"	"	"	250	"	"	"	"	"	"	800 00
"	"	"	300	"	"	"	"	"	"	1000 00

The people are to pay for current expenses at least twice, and usually three times as much as they receive from the Fund; to grade their schools, and to furnish a teacher for every fifty pupils. At present, we pay for colored schools two-thirds of the rates above named.

The applications for assistance, made in conformity with these regulations during the year, have corresponded almost exactly with the amount of money at our disposal. The only result of a questionable character is the disproportionate multiplication, in some States, of small schools, barely reaching our minimum number of pupils. A little more stringency in our rules, from year to year, may become necessary. This may be demanded, not only on account of the natural growth of the common school system, and of the number of schools in each State, but because an increased use of our Fund in aid of small schools would tend to lower the standard of popular education. In the larger towns there is generally more enterprise and ambition to carry their schools to a high degree of perfection. They also pay a much larger proportion of the expense, and soon assume the whole. By coming in a timely manner to their assistance, we may be the means of planting institutions that will be permanent, and continue to grow after we have withdrawn our fostering care. In the smaller towns school committees are more liable to yield to considerations of extreme economy at the sacrifice of the quality of the instructions given. The effect, moreover, of their depending on foreign aid for meeting so large a proportion of the expense incurred, will in many instances, notwithstanding all of our efforts to the contrary, be to leave them at last in a feeble and helpless condition. Most of all, the ever growing demand for assistance in this direction, from thousands of new districts, springing into life, will render it necessary to restrict ourselves within narrow limits."

SETTLEMENTS WITH SCHOOL OFFICERS AND OTHERS.

In pursuance of an Act of the Legislature, passed February 27, 1871, providing for a settlement of the accounts of certain officers and persons for school moneys in their hands, or under their control, the

following named gentlemen were appointed by this Department for that purpose.

Barbour—Jasper S. Hall, Thos. R. Brown.
Berkeley—Blackburn Hughes, Chas. J. Faulkner, Jr.
Boone—Joel E. Stollings, Wm. C. Hopkins.
Braxton—James F. Given, Allen S. Berry.
Cabell—Peter C. Buffington, Benj. J. McComas.
Clay—Jacob Salisbury, A. J. Stephenson.
Calhoun—A. Knotts, H. R. Ferrell.
Doddridge—F. D. Hickman, Michael Donehoo.
Fayette—Joseph Ankrum, H. M. Dickinson,
Gilmer—W. E. Lively, R. F. Fleming.
Grant—Charles Williams, John Grose.
Greenbrier—Thomas Mathews, James Withrow.
Hampshire—James Parsons, William C. Clayton.
Hardy—Thomas Maslin, John Liggitt.
Harrison—John. R. Boggess, Timothy F. Roane.
Jackson—G. B. Crow, W. T. Greer.
Jefferson—James M. Mason, John W. McCurdy.
Kanawha—Dr. A. E. Summers, W. S. Laidley.
Lewis—John Hussey, W. G. Bennett.
Lincoln—John S. Wilkinson, J. V. Sweetland.
Logan—J. A. Neighbert, William Stratton.
Marion—Stephen T. Gooch, Joseph O. Hartley.
Marshall—Vincent L. Cockayne, Theodore Baker.
Mason—W. J. Kenny, P. G. Simpson.
Mercer—John A. Douglass, H. B. Barbour.
Mineral—John A. Robinson, William A. Thrasher.
Monroe—G. W. Hutchinson, C. S. Peyton.
Morgan—C. H. Hodgson, Charles Green.
McDowell—Henry Harrison, Jesse J. Gamble.
Nicholas—Anthony Rader, John Tyree.
Ohio—John V. S. Rogers, Bernard A. Galligan.
Pendleton—Jacob F. Johnson, George A. Blakemore.
Pleasants—J. R. M. Agnew, R. Patterson.
Pocahontas—John M. Lightner, John A. McNeel.
Preston—William McKee, Gustavus Cressap.
Putnam—Dr. John L. Middleton, Thomas H. Harvey.
Raleigh—C. Prince, Dr. John G. Manser.
Randolph—Thomas J. Arnold, C. J. P. Cressap.
Ritchie—John P. Harris, Jacob P. Strickler.
Roane—J. G. Schilling, A. A. Smith.
Taylor—A. Armstrong, Waldo P. Bartlett.

Tucker—Rufus Maxwell, Wm. Ewin.
Upshur—A. M. Bastable, Miffen Lorentz.
Wayne—Alderson Workman, Wm. Ferguson.
Webster—Thos. M. Reynolds, Marshall Triplett.
Wetzel—Silas Murrall, Thomas Snodgrass.
Wirt—Robert H. Phelps, Otho L. Williams.
Wood—Edward Tracewell, R. H. Stoutenborough.
Wyoming—Isaac E. McDonald, C. C. Watts.

These, together with the several County Superintendents constitute, under the provisions of said act, a committee in their respective counties, to examine into and settle the accounts, and examine the vouchers, records and papers, of any board or boards of education, township treasurers, independent school district treasurers, or any other officer or person who, before or after the passage of said act, may have had in their possession, or under their control, any monies belonging to any township or independent school district, at any time since the organization of this State. This act directed that such committees might be organized in any one or more counties of the State, as the General Superintendent might deem proper. They have been organized in all except the counties of Brooke, Hancock, Monongalia, Summers and Tyler. In the counties last named, so far as this Department was advised, no necessity existed for the organization of such a committee. If deemed necessary, however, this will yet be done. The propriety and wisdom of this Legislative enactment are exemplified by the importance of its practical results. While the pay was inconsiderable, it will be seen that these committees are composed of gentlemen of a high order in point of integrity, intelligence and business capacity. They were impelled by the importance of the interest involved alone, to give so much of their time and labor to these investigations. They deserve the thanks of the friends of Education throughout the State.

A suspicion existed, and occasionally it had been openly charged, that the money collected from the people by the State, townships and independent school districts, for the purposes of education, had not been faithfully applied to the purposes for which it was levied. Whether true or otherwise, the investigation proposed and provided for by this law, was necessary and proper. If untrue, an investigation would illustrate the fact and vindicate the officers in question, disabuse the public mind and suppress all false clamor. If it were true, however, that the school money of our people had been mis-applied, wasted, or in any manner, or for any cause, withheld from the school authorities and not applied to the sacred purposes for which it was collected, these investigations would develop the facts and enforce restitution. Any

people are loth to pay taxes for any purpose while impressed with a suspicion that the money when paid would be mis-applied, wasted or squandered, whether that suspicion be well or ill founded.

The law required that the several committees should make reports of their proceedings and file them in the Clerks' offices of the Circuit Court of their respective counties. It was requested, however, that this Department might be furnished with an abstract of their proceedings so far as they had progressed, that proper mention might be made thereof in this report. Such abstracts have been received from twenty-one counties. In a few counties the committees have completed the duties assigned them—in others they have examined the accounts of the officers of some of the townships only, and in other counties no results have yet been arrived at.

The following is a synopsis of the reports received up to this date :

Lewis County—Report completed and filed in the office. The officers of the several townships are found delinquent in the following sums :

Sheridan Township	\$764 29
Jane Lew "	1,116 12
Wiley "	861 95
Battelle "	686 38
Lincoln "	1,362 08
Western Independent District.....	719 24
	<u>\$5,510 06</u>

Braxton County—Report completed and filed in the office. The officers of Clay and Washington townships are found in arrears as follows :

Clay Township.....	\$5,719 97
Washington Township.....	2,606 15
	<u>\$8,325 12</u>

Lincoln township, accounts right. Franklin township, Commissioners had received small amounts of pay for their services which have been refunded.

Boone County—The Committee have not completed their labors. They bear testimony to the honesty of purpose of the officers in arrears. They find the officers in arrears as follows :

Scott Township.....	\$321 67
Washington Township.....	258 14
Peytona Township.....	413 82
Sherman Township.....	623 45
	<u>\$1,617 08</u>

The settlement made with the officers of these four townships are subject to future revision. No settlements have been completed with the officers of Cook and Mud townships, nor with the county treasurer for the years 1865 and 1866.

Doddridge County—Settlements not completed. But the committee report "the total amount of indebtedness of the several treasurers whose accounts we have adjusted thus far amount in the aggregate to the sum of \$2,102.09." The larger portion of which will, in all probability, be paid to the proper officers or accounted for in time to avoid proceedings therefor as required by the act of February 28, 1871.

Grant County—Settlements not fully completed. The officers of Grant, Union and Milroy townships were found to be in arrears \$2,800.

The county treasurer, sheriff, and one township treasurer are not yet settled with. The books of the several Boards of Education are reported properly kept, and in good condition.

Hardy County—The committee have completed its settlements in this county, and filed their report. And the following are the arrearages found due the several townships:

Lost Run township	\$ 290 89
Capon "	148 22
Moorefield "	1355 68
Total.....	\$1,795 09

And the committee report that these several sums of money have since been paid to the sheriff, under the direction of the committee, and add: "The undersigned take pleasure in stating, that in all the townships of the county, the books, papers, vouchers and records, exhibited by the officers and persons having control of the school funds of the several townships, were found to be full and complete—entirely satisfactory, and creditable to the intelligence and fidelity of all the parties connected therewith."

Wood County.—The committee in this county have not yet completed their settlements. Delinquencies have been discovered in some of the townships, and certain officers have received pay for their services unauthorized by law. If the abstract furnished this department is properly understood, the sums thus due the townships, so far as the settlements have progressed, amount in the aggregate to \$2,766.98.

The committee say: "That the imperfect manner in which the records of the Boards of Education, of most of the townships, have been kept, has caused much difficulty in making these settlements." And add: "One good result from the labors of your committee will be seen in the future—that of causing these school boards to be more exact in the keeping of their accounts, and of holding these officers to a strict accountability in all the financial operations with them. The want of a sense of responsibility, among many connected with these boards, has had a tendency to bring our educational system into

disrepute. We think that the efforts made to carry out the provisions of the law, under which they were appointed and have acted, have greatly added to the general confidence in our school system in the future."

Marion County.—Settlements not fully completed. The report of the Committee as far as this investigations have gone, is complete and very satisfactory. In the independent district of Fairmont every thing was found right. The following are the arrearages including misappropriations, found due the several townships:

Grant Township.....	\$867 89
Pawpaw ".....	132 67
Union ".....	33 80
Winfield ".....	939 36
Fairmont ".....	45 96
Lincoln ".....	320 96
Mannington ".....	92 13

Total..... \$2,432 77

The Committee add: "No township or school tax has ever been collected in this county from the Baltimore and Ohio Rail Road Company. There are, in this county, \$669,000 worth of property belonging to this company. * * * * Levies on this property have been made from year to year in all the townships through which the aforesaid Rail Road passes; but, it is a well known fact, that the Company not only refuses to pay all these taxes, but deny the right of either State, county, township or corporation to tax them for any purposes whatever. No attempt has ever been made in this county to collect one dollar of said tax, either by distraint or otherwise. I do not think that the township treasurers ever applied to any representative of the Company for the payment of these taxes, nor do I think they would have accomplished anything further than the needless expenditure of money if they had attempted collection. * * *

The amount levied in this county upon this one Rail Road Company since the organization of the State, cannot fall much short of \$30,000, which if collected, would be sufficient to discharge all the indebtedness of all the townships in the county and provide means for supporting all the schools one year without the aid of any local levy.

Your committee have accomplished all they can do in the way of settlements except this settlement with the Baltimore and Ohio Rail Road Company."

Wayne County.—The settlements in this county are not entirely completed. Some officers have over paid, and others were in arrear.

Total deficiency, (known,).....\$1,637.88

• Good or recoverable.....	\$1,204 63
• Doubtful	433 25
	\$1,637 88

Amount to be paid back by Townships to Treasurers..... \$ 243 45

All that was mis-appropriated by Sheriffs in 1865 and 1866, is good and will be recovered.

Harrison County.—The Committee report the following: "Our settlements thus far have been confined principally, to the Townships of Sardis, Ten Mile and Eagle. In Sardis we have found balances in favor of that Township against the officers, which have since been paid by the Treasurers, amounting to \$816.85.

We, also, find upon the books of Sardis, that orders were drawn upon the Treasurer, signed by the President and Secretary of the Board, without any apparent authority, either of law or the Board of the Township, amounting to..... 385 00
Total amount in favor of Sardis Township..... 1,201 85
In Ten Mile Township we have found balances in favor of that Township amounting to about 400 00

The settlements for this Township are incomplete, but will probably not be increased much.

For Eagle Township our settlements are incomplete. The balances already found in favor of this Township amount to about \$500.00, which will probably be increased an equal amount.

Clay Township—We have found in favor of this Township.....\$ 101 00
In Elk Township—The amount due is..... 180 00
Total amount found due in five Townships..... 2,382 85
Of the above amount there has been paid over to the Committee and the County Treasurer..... 325 00

"From our investigation so far, and other sources of information, we are of the opinion that when the settlements for the county are completed, the balances in favor of the Townships will average from \$500 to \$1,000." There are ten Townships in this County.

Morgan County.—The settlements in this county are not completed. Some officers have been found in arrear and others in advance for school monies.

The aggregate amount found due the several Townships..... \$627 88

Nicholas County.—Report from this county full and complete. In several of the townships the treasurers have over paid. Arrearages were found in only two townships, amounting to \$276.91.

Pendleton County.—In this county, settlements completed, and the report of the committee filed in the proper office. A full abstract is not given.

One Treasurer was found in arrears.....\$1,675 00
Another in the sum of..... 120 00
Total.....\$1,795 00

Wirt County.—Settlements not completed. In this county four treasurers, with whom settlements have been made, are reported in arrears, in the aggregate, \$326 84.

Putnam County.—The settlements in this county are completed. The committee report that J. J. Gibson, W. J. Hartley, John Heder-

ick, John C. Thomas, jr., and Jacob Myers, former township treasurers, had properly accounted for all school moneys that came into their hands. The committee, however, report that the other financial agents of the school fund of that county, in the aggregate, are in arrears the sum of \$2,869 12.

Ritchie.—Settlements not fully completed, but the committee report the following indebtedness of several of their officers :

Due Union Township.....	\$2,068 07
Due Murphy Township.....	1,299 90
Due Grant Township.....	2,425 55
Due Clay Township.....	2,111 34
	<hr/> \$7,904 96

Jackson.—Settlements not completed. The committee say: "Thus far the several officers intrusted with school funds, except in one or two instances, have satisfactorily accounted for and paid over the same, as required by law, and even in the cases of delinquency there appears to the committee no evidence of fraud." The committee add: "We would, however, state that this fair showing of these school officers, whose accounts have been examined, does not preclude the necessity and propriety of completing the work of the committee."

Raleigh County.—The committee make quite a full report. They have not entirely completed their work. Very many of the officers had properly accounted, and so far as the committee progressed, they found other officers delinquent in the aggregate sum of \$485 8'.

Pocahontas County.—The committee in this county have not completed their labors. One of the committee reports: "Upon an examination of our settlements, which have only been partially completed, we found that we could not make an accurate statement. I am of the opinion, however, that there are in the hands of the officers for the years 1866, 1867, 1868, 1869 and 1870, from \$8,000 00 to \$11,000 00."

Fayette County.—From this county the following report is received :

"We herewith forward a statement of accounts of school officers in this county by townships. Mountain Cove township is not completed; in one case, a former settlement with the Board of Education is not deemed sufficient, and from questions arising, we cannot make a full and formal report, until the matters of difference are settled by the court.*

* On the 4th of September last, the following instruction, among others, was issued from this Department :

"If, in your investigations, a voucher, a receipt or a 'discharge' shall be produced, correct and regular on its face, and you should have reason to believe that by collusion or otherwise it was executed in fraud of the school fund of your county; or, that innocently, through ignorance or mistake, injustice has been done this fund, it will then become your duty to investigate fully the true consideration for which such voucher or receipt was given, and the facts upon which such 'discharge' was granted; and having thus ascertained the delinquent or culpable parties, they should be held to a strict accountability. A settlement, receipt, voucher or 'discharge' is *prima facie* evidence of what appears—nothing more. Proof of fraud or mistake is sufficient to authorize you to disregard either."

For Fayetteville township, we find a balance due and in the hands of the Sheriff.....	\$1,038 17
Uncollected tax tickets in the hands of the Sheriff.....	490 88
For Kanawha Township, amount paid by former Treasurer, in the hands of the Sheriff	500 00
Balance due and in the hands of J. G. Kincaid, former Treasurer.....	384 77
Balance in hands of former Sheriff, levy 1866.....	88 36
For Mountain Cove Township, uncollected tax tickets placed in hands of Sheriff for collection	906 37
Amount due from former Sheriff, levy 1866.....	832 23
For Sewell Mountain Township, uncollected tax tickets from Treasurer delivered to Sheriff...	715 93
Balance in hands of Alexander Anderson, former Treasurer.....	802 54
Total.....	\$5,759 26

Upshur—Settlements not completed.

No far as they have progressed, there has been found due and in arrears from the Township Treasurers.....	\$4,267 56.
Balance in the hands of members of the Boards of Education, and other persons, improperly drawn.....	506 00
Total.....	\$4,773 56.

Berkeley—The committee report as follows: “We have prosecuted our examination so far as to embrace two townships, and take pleasure in reporting that so far we have found no improper or corrupt appropriation of the school funds. We have been informed from reliable sources that in two or three townships, not yet examined, that improper appropriations have been made, and shall examine into the charges fully when we next meet, on the 2d day of January, 1872. So far the great fault we have to find with the subject under our examination, and the great complaint we have to make, is the loose, incomplete and careless manner in which the business of the officers, having control of the school funds, is conducted; and we would, most respectfully yet earnestly, urge upon your Honor, the propriety of adopting some steps to reform this evil, so that any one interested, may upon a few moments examination of the books of the various officers, see and understand their exact condition.”

Monroe—Settlements not complete.

Some officers are in arrear, and two are reported to have overpaid the aggregate sum of.....	\$30 86
Total amount found due to Boards of Education.....	\$659 32

The Committee say: “So far as we can ascertain, we do not think that the school moneys have been wasted or misapplied to any extent in our county, except in Union township. We think in this township that the Board of Education have paid a much greater sum for building purposes than was necessary, perhaps to the extent of \$2,000; but we have not expended time and labor in endeavoring to ascertain particularly the extent of this waste of money, as we verily believe the members of the Board to be wholly irresponsible.”

Hilmer—The following is reported from this county. “The Com-
3—S. R.

mittee have not completed the work assigned them, and are not prepared to return a final report. It has found much obscurity in the records and papers of several of the Boards of Education, and unintelligible settlements with township treasurers and others have been met at every step of the investigations. Much time and labor will be required in order to complete a fair and just settlement. The Committee estimate that from \$300 to \$400 will be saved to the school fund by this proceeding. The sum may possibly be less, possibly more than the above estimate."

RECAPITULATION OF ARREARAGES BY COUNTIES, AND PARTS OF COUNTIES, AS REPORTED.

Lewis	\$5,510 06
Braxton.....	8,325 12
Boone.....	1,617 08
Doddridge.....	2,102 09
Grant.....	2,800 00
Pendleton.....	1,795 00
Wirt.....	326 84
Putnam.....	2,869 12
Ritchie.....	7,904 96
Jackson.....	485 82
Pocahontas, (estimated from \$8,000 to \$11,000).....	8,000 00
Fayette.....	5,759 25
Wayne.....	1,637 86
Harrison, (estimated arrearages from \$5,000 to \$10,000).....	2,382 85
Morgan.....	627 88
Nicholas.....	276 91
Upshur.....	4,773 56
Monroe.....	859 32
Gilmer, (estimated from \$300 to \$400).....	300 00
Hardy.....	1,795 09
Wood.....	2,766 98
Total.....	\$62,915 79

While the sum of sixty-two thousand nine hundred and fifteen dollars and seventy-nine cents, is thus found due the several townships in which settlements have been made, on account of school moneys in arrear, and heretofore unaccounted for, it is thought proper to say, that the several Committees in their reports, made to this department to relieve many of the officers found in arrear from the imputation of intentional misapplication, or fraud in the management of the school funds of their respective counties. These delinquencies are attributed chiefly, but not altogether, to the careless, irregular and confused manner, in which the parties in default have heretofore kept their books of account and other school records.

It is to be hoped, therefore, that while by these investigations this large sum of money has been reclaimed, and will be devoted to the sacred purposes for which it was collected, more accuracy will be observed in the future, by those having charge of the school moneys,

in the method of keeping their accounts and other records of school affairs.

But, on the other hand, some of those who have thus been found delinquent, will likely refuse to acquiesce, and refund the school money withheld by them from the proper school authorities, and thereby make it necessary to resort to coercive legal measures against them. This will be promptly done in each case where such necessity shall be found to exist. The law under which these settlements were made amply provides for this contingency.

NOTE.—The several committees who have not yet completed their settlements, will continue their investigations—the recently elected county superintendents taking the places of their predecessors on the committees.

SOME GENERAL REMARKS.

The chief difficulty attending the establishment and maintenance of a State Free School system of Education, in our State, is thought to be found in the unequal diffusion of its population and wealth. Mr. Jefferson, Mr. Madison and other distinguished statesmen of Virginia, in an early period of her history, while urging the adoption of a school system, providing a complete education at the public expense, fully recognized the difficulties and inconveniences incident to the practical working of such a system in sparsely populated counties, but considered them difficulties and inconveniences only, and not as insurmountable barriers to success. They fully recognized the fact that the perpetuity of the political institutions, State and national, founded by them and their noble compeers, depended to a great extent upon the moral training and intellectual development of the youth of the country. The Virginia University founded chiefly under the auspices of Mr. Jefferson, and a recognition of which, alone, at a late period of his life, he desired to have inscribed upon his tombstone, was fostered and patronized as the head of a general system of schools, that was to extend throughout all sections of the State, and reach all classes of society.* This liberally endowed institution,

* Writing to Dr. Priestly, January 27th, 1800. Mr. Jefferson says: "About twenty years ago I drew a bill for our Legislature, which proposed to lay off every county into hundreds or townships, of five or six miles square. In the centre of each of them was to be a Free English School; the whole State was to be laid off into ten districts, in each of which was to be a College for teaching the languages, geography surveying and other useful things of that grade; and then a single University for the sciences. It was received with enthusiasm; but as I had proposed that William and Mary under an improved form, should be the University, and that was at that time, pretty highly Episcopal, the dissenters after a while, began to apprehend some secret design of a preference to that sect. About three years ago, they enacted that part of my bill which related to English Schools, except, that instead of obliging, they left it optional in the Court of every county to carry it into execution or not. I think it probable that part of the plan for a middle grade of education may also be brought forward in due time."

In his notes on Virginia, Mr. Jefferson again says: "Another object of the revision is, to diffuse knowledge more generally through the mass of the people. This bill proposes to lay off every county

establishment of a State system of free common schools, their pioneer efforts in this direction should inspire with courage and nerve the arms of the friends and admirers of these great patriot statesmen, confirm the doubtful and establish the wavering on the side of popular and universal free education.

The colony of Massachusetts, as early as the year 1647, established a system of free schools. The history of her struggles and triumphs is written by Hon. Horace Mann, one of her gifted sons. An abstract might not be out of place in this connection :

“The institution of a free school system, on so broad a basis and of such ample proportions, appears still more remarkable when we consider the period in the world’s history at which it was originated, and the fewness and poverty of the people by whom it was maintained. In 1647 the entire population of the colony of Massachusetts Bay is supposed to have amounted only to twenty-one thousand souls. The scattered and feeble settlements were almost buried in the depths of the forest. The external resources of the people were small, their dwellings humble, and their raiment and subsistence scanty and homely. They had no enriching commerce, and the wonderful forces of nature had not then, as now, become gratuitous producers of every human comfort and luxury. The whole valuation of all the colonial estates, both public and private, would hardly have been equal to the inventory of many a private citizen of the present day. The fierce eye of the savage was nightly seen glaring from the edge of the surrounding wilderness, and no defence or succor, save in their own brave natures, was at hand. Yet it was then, amid all these privations and dangers, that the Pilgrim Fathers conceived the magnificent idea, not only of a universal, but of a free education for the whole people. To find the time and the means to reduce this grand conception to practice, they stinted themselves, amid all their poverty, to a still scantier pittance : amid all their toils, they imposed upon themselves still more burdensome labors ; and, amid all their perils, they braved still greater dangers. Two divine ideas filled their great hearts—their duty to God and to posterity. For the one they built the church ; for the other they opened the school. Religion and knowledge ! two attributes of the same glorious and eternal truth, and that truth the only one on which immortal or mortal happiness can be securely founded !”

Mr. Mann thus graphically, and no doubt truthfully describes the trials, dangers, difficulties and privations under which his native State inaugurated her system of Free Schools, which now stands pre-eminent among her sister States, and, indeed, throughout the world for its perfectness and practical results, and which now constitutes the chief pride and glory of her people.

It is not intended, however, to ignore or underestimate the difficulties necessarily attending the successful introduction of such a system into the sparsely settled counties of our State; but it is confidently believed that they are temporary, and will speedily be removed by the agency of the system itself, in its practical results upon population and wealth. The history of free schools in other States and countries, and our own observation, fully justify this reasonable expectation. Give to the rural districts, sparsely populated and poor, liberal State aid, send among them enlightened and efficient teachers, by the agency of Normal Schools and otherwise, and in a few short years their virgin forests will disappear, and the earth yield up her heretofore hidden treasures at the command of that population, enterprise and capital, which by such aid and such means you will have attracted to these primeval forests and untrod mountain ranges. Then comes the reward—first, in accents of praise and gladness issuing from more than one hundred and sixty thousand youthful voices; then the consciousness of a high and sacred, social and political duty, faithfully discharged, and shortly afterwards an increased State revenue, reimbursing tenfold the investment made.

But in several of our counties, at this time, the area of territory embracing the necessary population and taxable wealth to maintain a school four months, or more, in the year, is too extended to admit of the attendance of pupils living remote from the school houses, even when these houses occupy the most convenient and central positions in the districts; and to diminish the size of the districts, so as to admit of convenient access by all, necessarily involves a heavy and onerous tax upon the people. It is to be observed, however, that these difficulties and inconveniences are not peculiar to public free schools. In the establishment of private schools, maintained by individual enterprise, the same questions of difficulty arise. If, then, these sections of the State are to have the benefits of schools, public or private these inconveniences will be met with, and must be overcome. In either case the number of scholars attending each school must be comparatively small, and the rate of private tuition or public taxation proportionally large. In these counties and districts, then, the practical question is not, so much, what kind of schools they shall have, as, whether they shall have schools of any kind. The school statistics of our own State, as well as those of all States and countries in which public free schools have been established under government authority, at the public charge, prove that they are the cheapest schools for primary instruction that have been, if not the cheapest that can be devised. If it be admitted that the education of a people is necessary: that their happiness and prosperity, and the safety of the State and its

republican institutions, depend upon the education, intellectual and moral, of its citizens, the difficulties here presented, so far from being causes of discouragement to the friends of popular education, conclusively demonstrate, not only the policy, but the absolute necessity, of encouraging and fostering, by State authority, the establishment of primary free schools in these counties and districts.

MOVABLE SCHOOLS.

In the school law of Sweden it is provided that, "Where, from want of money or other difficulties, a fixed school cannot be established, the instruction can, for a time, be provided in movable schools, with one or more certified masters." Their system is compulsory and efficient. It is thought a useful hint may be taken from this provision of the Swedish law.* It may be worthy of consideration whether in certain sections of our State, the object had in view, would not be promoted by authorizing by legislative enactment, the formation of enlarged districts, embracing two or more school houses, and permitting the school during the year to alternate from the one to the other. This would enable the school to be kept for a longer period during the year. There would be a school for a portion of the time near the homes of the smaller children, and the larger pupils could follow the school, and avail themselves of a longer period of school days in the year than could be otherwise afforded them. It is not thought it would be prudent to make this privilege general. To do so might prove baneful, if not destructive, to greater interests than those proposed to be subserved by the measure. It should be carefully and guardedly confined to the sparsely populated sections. If this suggestion should be adopted, it ought to be regarded as a measure not intrinsically meritorious, but as being called for, and justified, only by the exigencies

*FIXED AND MOVABLE ELEMENTARY SCHOOLS; NUMBER OF CHILDREN WHO HAVE ATTENDED THESE DIFFERENT SCHOOLS.—The elementary school (*folkskolan*) in Sweden is, as before mentioned, divided into two chief kinds: the fixed school (*den fasta folkskolan*) and the movable school (*den flyttanda folkskolan*), local difficulties having caused, that in some places fixed schools have not been established. The number of the fixed schools is nevertheless increasing, so that in 1868, when the whole number of parishes amounted to 2,500, the number of fixed schools amounted to 2,303. Where forests, hills or lakes have hindered the establishing of fixed schools, the instruction has hitherto been carried on in movable schools, many of which have by degrees been changed into fixed schools. In 1865, the number of movable schools amounted to 1,247, or 36 per cent. of the whole number of elementary schools, and in 1868, this number has decreased to 1,206, or 34 per cent. of the elementary schools, while the number of fixed schools had increased from 2,197 to 2,303.

In 1868, when the number of fixed and movable schools amounted to 3,509, of which number, as before stated, 2,303 or 66 per cent. were fixed schools and 1,206 or 34 per cent. were movable schools,—the number of children taught in these two different kinds of schools amounted to 357,956, of which number 200,339 have been taught in the fixed, and 157,616 in movable schools.

Consequently, there is against 100 taught in fixed schools, 75 taught in movable schools. Compared with the proportion between fixed and movable schools for the same year, which was as 100 to 52, it shows that the number of scholars at the movable schools has been, proportionally, considerably greater than the number at fixed schools. During the year, 1868, there was in each fixed school about 87 pupils, and in each movable school 131. It is quite natural that the movable schools, by which instruction is imparted in various places in the course of the year, can receive a greater number of children, but the time of learning for the children at these schools is shorter. Considering the relation between these two kinds of schools in the several dioceses, it is easy to see that there is a very great difference in different parts of the kingdom.

See Official Statement, relative to the Secondary Schools of Sweden, for 1871.

of the sections in which it is permitted, a necessity, not a blessing. Such a modification of the law might remove another serious obstacle to success. It would enable the employment of teachers for a longer term, and an increased salary per month, and thereby command the services of better and more efficient teachers. Where the term is short, and the pay small, such teachers in the locality of the school as will accept the position, are retained. Teaching is a science, and a progressive science, requiring not only a thorough knowledge of the branches of learning to be taught, but skilled experience in the art of teaching them to others. Professional teachers, whose hearts and souls and minds as well as bodies, are devoted to their calling, can not be engaged for short terms and small salaries. Yet such a teacher for one year, in such a locality, would give to the cause of popular education an impetus not easily overcome. Some have not yet realized, or learned to estimate, the vast and immeasurable distance that intervenes between the bad and good teacher.* And this they never will learn till they see the two characters face to face. They have seen the one whose teaching "darkened counsel," retarded, instead of advancing the intellectual development of his pupils, or whose worse morals and pernicious ex-

*The following, from a communication of Dr. Scudder, in "The Occident" of San Francisco, will indicate that even American teachers can learn something from oriental ideas. He says the author of a celebrated grammatical treatise in the Tamil language, in one part of his elaborate work, gave his views of a model teacher. As a contrast, he first gave the characteristics of a bad teacher, as incapacity, meanness, envy, the substitute of the false for the true, and the habit of blustering. He goes on:

1. "A bad teacher is like an earthen pot. When he was educated his instructor put science after science into him, in a regular order, as one might put a number of different colored marbles, one after another, in a certain order, into a jug. Being now filled up, he begins to teach others, but the marbles do not come out according to the arrangement in which they went in. They tumble out helter-skelter. He teaches without definite plan, confusedly. His instructions are like the indiscriminate issue of the marbles carelessly shaken out of an earthen pot.

2. He is like a Palmyra tree, which is crowded with sharp-edged incisive leaves. They, who as pupils, try to get fruit from him, cut themselves for their pains. Some fruits which reach the ground, as wind-falls, may be picked up. The man has too much edge to become a good teacher.

3. He is like a crooked palm standing in a garden. It ought to disperse its shade and yield its fruits within the garden to which it belongs, but, instead of that, it crooks its trunk over the wall, and gives its fruit to those who pass by; so the bad teacher, inattentive to his own pupils, displays his learning to gaping strangers.

The good teacher, on the other hand, is described as possessing "good blood, kindness, piety, loftiness of character, erudition, capacities to impart, and knowledge of human nature." He goes on with figures again:

"1. The good teacher must resemble the earth in four particulars. The terrestrial globe is vast, and of bulk unknown. So must his lore be. The earth is strong, shrinks from no weight, and carries its burdens buoyantly. So must he be. The earth is patient; whether birds peck it, or moles bore it, or the hoe smite it, or the plow tear it, it beareth all. So must he endure the diversified provocations which his pupils may bring to bear upon him. The earth is fertile, and yields to the tiller according to his work. So must he yield in exact proportion to the capacity and extractive energies of his scholars.

"2. The good teacher should resemble a mountain in four particulars. It abounds in various products, gems in its crevices, gold in its veins, grain fields on its slopes, forests on its summit, cascades over its precipices. Even so let the teacher's literary accomplishments be exhibited in a rich variety. The mountain never runs away, but stands unalterably firm. Let there be an analogous stability in his learning. The mountain is visible from afar, and is still beautiful when its shape melts to a blue outline on the sky. So let his fair fame be. When the plains are consumed by drought, the mountain, musical with running streams, comes to their help, and gives, although it receives nothing back. Let the teacher manifest a like spirit of gratuitous impartation."

"3. The good teacher is like the beam of a balance in two respects: It banishes doubt by defining to the eyes the exact weight of any substance. The teacher must weigh all the subjects which he handles, show to learners the precise nature of each, expel doubt, and introduce certainty. Two scale-pans are hung to the beam, and it is the function of the beam to be just between them, and declare for the dish that is heaviest, without fear or favor. Let there be a similar impartiality."

"4. The good teacher should be like a flower. Let him imitate the gentle motion of its soft petals. When he teaches, his utterance should be like the fragrance, and his facial expression like the sweet-faced bloom of a morning flower: he will be the indispensable ornament of every festive occasion."—*Report U. S. Commissioner of Education of 1870.*

ample withered, and blighted and destroyed. If, happily, some means can be devised to supplant all such with those whose minds are stored with all useful knowledge, and who have aptitude, native or acquired, or both, to impart to others, and to inspire the youth of the country, whose destiny for time and eternity is, to a great extent, committed to their charge, with an holy ambition to achieve true greatness; whose morals are pure and whose manners are polished, we will then have accomplished much in the direction of the goal of our ambition.

SOME NEEDED MODIFICATIONS.

The forty-fourth section of our school law requires that the Boards of Education shall annually levy such tax on the property of their respective townships, as will, with the money received from the State for the support of free schools, be sufficient to keep such schools in operation for at least four months in the year. The 60th section provides, that "Whenever the county superintendent shall have ascertained that such levy has been made in any township, he shall inform the Auditor thereof and draw his requisition on him in favor of the treasurer of such township or independent school district, for the amount of the State fund to which such township or district is entitled." And by the forty-fifth section no township or independent school district shall hereafter receive any share of the distributable State Fund for free schools in any year in which the levy required by the forty-fourth section has not been made in such township or district." These several provisions of the law were intended to insure the levying of a township and district levy, and at an amount sufficient, together with the State Fund, to keep a school in operation at least four months in the year, in each township and district. The object intended to be attained is laudable, and its attainment indispensable to the success of our system. But our school statistics clearly demonstrate the inefficiency of these provisions of law to accomplish the end proposed. Whether for the want of the proper care and attention on the part of some of our county superintendents, or the want of necessary means of knowledge on their part, it is not now necessary to inquire. The fact exists, however, that in several instances the State school fund has been drawn from the Treasury, in violation of these several provisions of the law, by townships where schools have not been taught four months in the year, or near that length of time. From an examination of Table "F," herewith communicated, it will be seen that in several counties the average duration of their schools was less than three months, and that the general average in all the counties of the State, was a small fraction less than four months—the time required by law. And this, notwithstanding the fact that, in some of the counties, schools were kept

from four to six months, and in the city of Wheeling ten months during the school year. Schools of less duration than four months in a year are a mockery. They "keep the word of promise to our ear, and break it to our hope." And, upon an examination of this table, it will be further found that this delinquency exists principally in the sparsely populated counties. To permit this state of things to remain, or pass over them in silence, would be alike unjust to the friends of popular education, the State, and especially unjust to the citizens of the counties in which these delinquencies occur. Public free schools never will recommend themselves to the favor and affection of a people unless they, at least in some measure, supply their educational wants and necessities. To be taxed by the State, and taxed by the townships, and then taxed to send their children to a private school, or let them grow up in vicious ignorance, is a hard fate for those who are called upon to endure it. Four months in the year is the minimum fixed by our law. The period is too short, it must not be diminished, it ought rather to be increased. The minimum in other States in this country, and in several of the governments of Europe, ranges from five to ten months, and nowhere is it less than four. This is deemed a vital question, and as such challenges our attention. The Legislature heretofore appears to have so regarded it; and by the several provisions of the law above referred to, sought to impel a sufficient levy in the townships and independent school districts, to avoid the evil. But experience has proved the inadequacy of these provisions for the accomplishment of the end proposed. Our sister State, Kentucky—our elder sister whose example in whatever is good and wise, we should be proud and not ashamed to follow, has inserted in her school law a wise and salutary provision on the subject under consideration, that cannot fail in its practical results.* The section referred to is here quoted in full:

SEC. 7. "Whenever a qualified teacher has been employed by the Trustees of any district, to teach the length of time required, to entitle such district to its proportion of the revenue, and a common school has, pursuant to this chapter, been regularly commenced in time to complete a session before the expiration of that school year, and been kept for one half the session, such district shall then, for the purpose of paying the teacher, be entitled to forty per centum of its proportion of the revenue for that year, as previously estimated, and, at the expiration of the session, to the whole amount."

*Another section of the school law of Kentucky reads thus:

"The object of this chapter is to carry into effect the intention of the people of Kentucky, as expressed in the Constitution, in promoting the establishment throughout the State of a system of Common Schools which shall be equally accessible to the poor as to the rich. It is, therefore, declared that no school shall be deemed a 'Common School,' within the meaning of this chapter, or be entitled to any contribution out of the School Fund, unless the same has been, pursuant hereto, actually kept by a qualified teacher for five months, or, if situated in a district containing less than the minimum number of children, for three months, during the same school year, and at which every white child residing in the district, between the ages of six and twenty years, has had the privilege of attending, whether contributing towards defraying its expenses or not."

And by section 12 it is provided, that "Whenever a district shall become entitled to receive its proportion of the revenue, or a part thereof, as provided in Sec. 7, Article, 1, of this Chapter, it shall be the duty of the Trustees of such district to immediately make report thereof, sworn to by them, to the Commissioner." (In our State to the General Superintendent.)

In connection with these provisions, it would be an improvement to our school law to borrow from the "Common School Law," of Virginia, an idea embraced in a section passed by the Legislature of that State Feb. 25th, 1829. This section provided, substantially, that the local school authorities should not expend in any one year, more than the amount of money raised for that year, together with any balance remaining at the end of the preceeding year, nor should they incur any debts for educational purposes, to be paid out of the distribution or levy of any subsequent year, and if they should do so, they were made individually liable to the teacher or other person for the excess.

Negatively, or by implication, our school law may be understood, and so construed, as to prohibit the borrowing of money, or the creation of debts for the purpose of keeping up the schools. By the 25th Section the school year is made to commence on the first day of September in every year, and all reports, accounts and settlements, respecting the Free Schools, are required to be made with reference to the school year. Another section authorizes the borrowing of money on the credit of the *Building Fund*, under certain restrictions. But the law nowhere authorizes the creation of any debt, under any circumstances, to be paid out of any other fund. But, although there is no express authority for it, and the general tenor and spirit of the law is clearly against it, yet the district Trustees, not unfrequently, contract with teachers for amounts of money beyond the capacity of the township boards to pay. And thus a debt is created, the liquidation of which, absorbs a part, and sometimes the whole educational resources of their districts for the succeeding school year. This has frequently occurred, and the practice is most pernicious and ruinous in its effects. No doubt many townships are embarrassed in this way, and the efforts of school officers, and the friends of education paralyzed for the want of the necessary funds to pay some existing debts, contracted without any expressed authority of law, and in violation alike of the spirit of the law and good policy. After a careful review of all the sections of our school law, bearing on the question involved, this department has decided that the district trustees have no authority, under our school laws, to create, and involve the Township Boards of Education, in a debt of any kind beyond the amount set apart to them respectively. But it is believed that this pernicious, destructive and unlawful practice cannot be successfully checked without the express

sanction of their individual liability for the discharge of obligations thus created.

The suggestions here made involve three apparently slight modifications of the school laws of the State, but it is confidently believed that, in results, they would prove eminently practical, efficient and salutary. By the first, a simple method is devised, by which the sparsely populated, and less wealthy sections of the State, may keep their schools in operation at least four months in the year, without subjecting their citizens to local taxation beyond their capacity, and at the same time enable them to avail themselves of the services of better and more accomplished teachers. By the second, would be insured, to almost absolute certainty, a compliance in all the townships of the State, with that provision of our law, which declares, that unless a township levy should be made, sufficient to continue the schools therein at least four months in the year, the township failing to make such levy, shall not participate in the distribution of the State School Fund for that year—a law which as shown by table “F” accompanying this report, has heretofore, been more “honored in the breach than in the observance.” And by the third, it is thought you will successfully provide against an apparent compliance with this feature of the law, by keeping up the schools in a township four months, or more, in one school year, in part, by money borrowed, or debts contracted on the faith of the township levy for the subsequent year. When these ends shall be attained, whether by these or other means, the Legislature will have advanced far toward the accomplishment of the true intent of section 2, act X, of the Constitution, which declares, that “The Legislature shall provide, as soon as practicable, for the establishment of a thorough and efficient system of free schools.”

The observance of human laws, is usually enforced, by the sanction of penalties, and generally by fines and forfeitures. An *ad valorem* tax of ten cents on each one hundred dollars value of property, real and personal, and a capitation tax of one dollar on all male citizens over the age of twenty-one years, are collected annually by the State for educational purposes, in each county and township thereof, without regard to wealth or population; and thus each county and township is required and compelled to contribute its annual quota, to the State School fund, without regard to the views or wishes of its citizens, whether they be for or against a free school system of education. In this, as in all other matters of State concernment, individual opinions, views and wishes, and individual interests, are made subservient to the general welfare. But, while it is made a condition precedent, upon which a township shall receive its quota of the State school fund, that the additional township levy, required by law shall be made, it

does not seem to be anywhere expressly directed what disposition shall be made of the quota of such townships as fail to make the levy. The general school fund is apportioned by the State Superintendent among the several counties; by the County Superintendent it is distributed among the townships, and by the township Boards of Education it is sub-divided among the school districts. After these several distributions are made, the Auditor credits the amounts thus apportioned to the several counties and townships. If then a township, from any cause, shall not make the additional levy required by law, it can not draw from the State treasury its quota of the general school fund thus placed to its credit; but, as before stated, what shall become of the money thus distributed, credited and undrawn, is not expressly declared by law. In connection with the several modifications before referred to, it might be expressly directed, that on the 30th day of September in each year, the Auditor shall return to the general school fund of the State, any and all school moneys apportioned for the previous school year, that may on that day be found standing on the books of his office, to the credit of any county or township, because of the failure of such county or township to make the levy required; and that the money so returned to the general school fund, shall be added to the distributable school fund for the next year. In other words, expressly provide, that any county or township that shall fail to make this additional levy, in any year, thereby forfeits to the general school fund, for the benefit of the counties and townships that may make such levy, the amount distributed to it for the year in which its delinquency occurred. This would hold out an additional inducement to the reluctant townships to make the required levy, and would make certain what is now doubtful and left to implication. It is necessary, not only that such monies be returned to the credit of the general school fund, but also that the period should be fixed when the transfer should be made. And the end of the fiscal year of the State, coming one month after the end of the school year, indicates that as a convenient and proper time for this transfer to be made on the books of the Auditor. If the suggestion here made should be approved, it would then become necessary to postpone the distribution of the general school fund, till the first day of October in each year, in order that the Auditor might include these undrawn quotas in the amount reported by him to the General Superintendent for distribution.

INDEPENDENT SCHOOL DISTRICTS.

A number of these have been created by special laws, and at each session of the Legislature, applications for others are made. The usual grounds set forth in the petitions presented, by those desiring

the formation of such districts are, that they desire to establish a graded or high school, and continue the same for a longer period in the year than four months. Such schools, however, are amply provided for in our general school laws. In some of the independent school districts, heretofore established by special laws, the length of term and kind of schools to be kept are not specified, leaving the same provisions of law, on these subjects, applicable to them, that apply to other district schools. And while in others they may be specified, in no case, has an additional levy, by which to maintain a school of a higher grade, and longer term, been required as a pre-requisite to their obtaining their respective quota of the general school fund. In towns and villages, with a school population of one hundred, or more, it is not unusual in other States to grant the privilege of a separate school district, for the purpose of establishing some superior order of schools, and extending the length of the term: but in a State system of free schools, these independent school districts, for common schools alone, are believed to be peculiar to this State. An indiscriminate organization of independent districts is believed to be at variance with some of the most prominent features of our system, and otherwise injurious. If every populous and wealthy neighborhood in the State should be erected into an independent school district, the sparsely populated and less wealthy would be unable to sustain their schools for the minimum time prescribed by law. Our system is based upon the theory, that it is right, morally, socially, politically and religiously, to require the affluent to assist in the education of the children of the less opulent around them.* Ours is a State free school system, as distinguished from the county system, organized many years ago in the State of Virginia. The indiscriminate formation of these independent school

* In the State of Wisconsin, at least until a very recent date, the district school system prevailed. A. J. Craig, Esq., Superintendent of Public Instruction of that State, in his report for the school year ending August 31st, 1869, writes thus:

In order that the advantages of the township systems may be clearly perceived, some of the disadvantages of the present system will be portrayed. Each town is divided into school districts, varying in number from one to sixteen, and averaging about six or seven to the town for the whole State. Each of these districts is a separate, independent republic, accountable to no higher authority, and dependent upon none, except in the matter of the examination of teachers and the annual receipt and expenditure of a small amount of money. The first result of this isolated condition, and consequent separate action is

UNEQUAL TAXATION.

Adjoining pieces of real estate, valued at the same rate by the assessor, are often taxed for school purposes in the ratio of three to one, simply because the size or character of the districts in which they lie is such that to support a school in one it is necessary to levy a tax, with a percentage three times as great as in the other. State, county and town taxes are assessed upon all property in the town on the same ratio or percentage, and thus the burden of supporting the government falls equally upon all who have taxes to pay; but in the matter of education inequality is the law, no two school districts in any town having, as a rule, the same percentage.

It is a foundation principle of our system that the public schools shall be free; that the property of the State shall educate the children, but in carrying out this principle it is not necessary to violate another, which prescribes that taxation shall be uniform, and it is hard to understand how our people have submitted for so many years to the evil of unequal taxation consequent upon district organization. Education is a matter of general interest, and it is not to benefit the parent as an individual, or even for the child's own sake that the State establishes Free Schools. It is because education is necessary to the preservation of our government and institutions—necessary to society and the life of the State, that it claims and has the right to tax the people to support schools, and the burden imposed should be distributed as equally as possible.

districts tends to localize the system by giving to wealthy neighborhoods the exclusive control of their own school funds and schools, regardless of the wants and necessities of the other, and often less favored parts of the townships from which they are taken.

Instances, too, have occurred in which school houses have been erected in a locality by a general township levy, and as soon as this was done, independent school districts have been formed around these school houses thus erected and thus paid for, exempting those for whose immediate benefit they were built, by a general township tax, from a subsequent levy to build school houses in the same township, and for the benefit of the same people who contributed to build the houses in these newly created independent school districts. And thus these independent districts, in some instances, have been, and in future bid fare to become, just causes of complaint and dissatisfaction, even "among those of the household of faith" and good works. The Commissioner of Revenue makes his assessments with reference to the township divisions of his county, and the formation of an independent school district therein involves the inconvenience and expense incident to a separate assessment for such district. It is desirable that there should be uniformity and equality, so far as may be practicable, at least, in the details as well as the outlines of our system; and it is recommended that special privileges should be granted to none except for special reasons, keeping in view at all times the uniformity, equality and symmetry of our system, and its paramount purpose of extending to the children of all the citizens of our State, the inestimable blessing of a free school education.

DISTRICT TRUSTEES.

This feature of our system seems to meet with especial disfavor. It is reprehended and condemned by many, and approved by few, if any. The county superintendents, who as a body, are intelligent and indefatigable in the discharge of their onerous duties, zealous and jealous advocates and friends of the cause of popular education, concur in opinion on this point. When a body of such men, with so much unanimity, and from all sections of the State—men, whose official duties necessarily involve an intimate acquaintance with the practical working of this part of the machinery of our system—speak in such unmeasured terms of reprehension, and recommend some change, it is well calculated to arrest the attention of others. For some time the impression has prevailed, that we have too many school officers, that our system is too cumbersome and complex. It is not unusual for the enemies of a system of any kind, however well matured and perfect

it may be in all its parts, to find cause of complaint, real or fancied. To the murmurings of such, little, if any attention is usually paid; but when both friends and enemies alike are found to concur, as in this instance, the conclusion is almost irresistible, that the public school interests demand some change.

Under our law the township Boards of Education appoint the district trustees—three in each district. Their duties are various and important. Inefficiency on their part, whether arising from their incompetency to discharge, or neglect of their duties, is fatally destructive to the prosperity, if not to the very existence, of the schools under their charge. They appoint the teachers, fix their salaries, and dismiss them for incompetency, neglect of duty, cruelty or immorality. They direct what additional branches may be taught. They may exclude, expel or suspend a pupil. It is their duty to visit the schools, inspect the registers of teachers, and see that they are properly kept; ascertain whether the scholars are supplied with books, and other things requisite for their studies; whether the school houses and grounds, furniture and apparatus, and library, are kept in good order; whether anything injurious to health is suffered to remain about the house or grounds; and whether the school houses are well ventilated and comfortable. They make such examination and inquiry as may be deemed useful, respecting the studies, discipline and general condition of the school, and the conduct and proficiency of the scholars; and give directions, and make such suggestions to the teachers, as will in their opinion, promote the interest of the school, and the health and morals and progress of the scholars. They have charge of the school houses, and everything appertaining thereto, and it is their duty to see that they are kept in good order and repair; and for injuries done to school property, they institute suits in the name of the Board of Education. They suggest and estimate the cost of important improvements of grounds or buildings. They purchase fuel, water buckets, coal-hods, shovels, pokers, stove-pipes and dippers for school room use; and make such repairs on windows, doors, benches, desks, floors, walls, ceilings, and roofs, as may render the houses comfortable. And they are required to keep exact accounts of the expenses incurred by them in the performance of their duties, including the salaries of teachers, designating the fund on which such expenses are a charge, and render the same from time to time to the Secretary of the Board of Education; and thereupon the Board of Education orders the payment out of the proper school fund of their township.

“The trustees, aided by the teachers, shall, in the month of August, make a report to the Secretary of the Board of Education of their township, setting forth in reference to their school district the follow-

ing particulars, that is to say: the number of schools under their charge; the number and condition of school houses; the number of male and female teachers; their average salary per month; the whole number of youths between six and twenty-one years, according to the latest enumeration made for school purposes; the number of scholars who attended the schools during the month; the average daily attendance, distinguishing between males and females; amount paid to teachers; the amount paid for fuel; the amount paid for other school purposes; total expenditures; value and kind of apparatus; number of volumes in school libraries, and their value; with such explanations, remarks and additional information, as the said teacher may deem useful, or as blanks furnished by the General Superintendent of Free Schools may require."

These are some of the important and complicated duties devolved by our law on district trustees. They are given somewhat in detail, to make more obvious the disastrous consequences of total or even partial delinquency on the part of these officers, in the discharge of the multifarious and important duties by law conferred upon them. The County Superintendents, in their intercourse with this department, as above stated, have impressed it with a high sense of their intellectual and moral worth, as well as their devotion to the cause of popular education, and they speak plainly and decidedly on this subject. The following extracts are taken from their annual reports, in order that their views and opinions may be more conveniently seen:

Morgan.—"The present system of trusteeism has proved itself an utter failure, in this county, at least. I would suggest that the Legislature abolish the office of trustee, and have one commissioner in each township, the duty of which would be to employ the teachers, grading their salary by the certificate; and the commissioners from the several townships to form a school board—the County Superintendent being the President—and thus organized to assume all the duties that are devolved upon the present school boards."

Pocahontas.—"The office of trustees should be abolished. Trustees do but very little service, and that little is often badly done."

Preston.—"I regard the trusteeship as a clog to the whole system of Free Schools, a mass of ill-adjusted machinery, requiring more force to move it effectively than to work the system successfully without it—a frequent cause of district bickerings and disputes."

Braxton.—"Some of the township boards have passed resolutions restricting trustees in the salaries to be paid teachers, and have refused to pay teachers the amount to which they were entitled by their agreement with trustees. Some of our teachers have brought suit. This creates unpleasantness between teachers and school officers.

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Clay—"My own experience leads me to the conclusion that a single school officer in each township would discharge all the duties required of Boards of Education and trustees, and do it more promptly, and in all cases do it more satisfactorily than it is done under the present arrangement.

Hancock—"With a little change in our law giving the control of all the schools in each township to one board of officers, and a proper execution of the law, still more rapid improvement might be confidently expected."

Lincoln—"It would be infinitely better, in my opinion, to have but one commissioner in each township; pay him a reasonable compensation, and hold him to a strict accountability."

Logan—"There are in Logan county about 165 trustees and school commissioners, all of whom are required to perform some services and make reports without one cent of compensation. Now is it to be expected that this will be done? Nay, verily! For the purpose of securing the required reports would it not be better to have the business pass through the hands of but one man, or fewer men?"

Marshall—"I would respectfully suggest the abrogation of the office of trustee, and the conferring of their present duties on the Boards of Education. By this plan a superfluous number of officers would be dispensed with, a closer attention to the law observed, and better harmony promoted."

Barbour.—"I advocate the retention of County Supervision. Repeal that part of the School law creating Trustees, and School Commissioners, and enlarge the powers of the County Superintendent, make his office worthy the vocation with sufficient salary to insure his whole attention."

Fayette.—"Our present system of Township Boards, and local trustees, meets with much opposition, and it is becoming quite evident that this mixed up township system ought to be abandoned."

Grant.—"If trustees are retained in our school system, there should be but one in each district, and that his power of appointing and dismissing teachers, and fixing their salaries (which is often so greatly abused) ought to be, if not altogether, curtailed, so as to bring it within the control of the board of education or county superintendent. Give the boards proper power over the trustees and make the superintendent responsible for the doings of the board by giving him a controlling power over the same, and an insight into all its transactions. Trustees need not make any report at all, all the materials are

accessible to the secretaries of the boards, and superintendents would be able to make always complete reports, as all school affairs in the county would pass through their hands; some laws or regulations securing a more general attendance of the youth of the State, are also very much needed."

The township levy is made by the boards of education. They are required to make a levy sufficient, in addition to the State school fund apportioned to their townships, to keep all the schools of their townships in operation at least four months in each year. They make their estimates, and lay this levy. Their estimates are based upon a certain fixed salary for teachers. The trustees, however, employ the teachers and fix their salaries. If the trustees employ a teacher at a higher rate of pay per month, than that estimated by the board of education when the levy was made, the school fund of the township is found deficient, involving the township board in a dilemma; the length of the school term in their township, for that year, must be reduced below the minimum period fixed by law, or a township debt must be incurred to pay the deficit thus created for the pay of teachers; either of which is not only a misfortune to be deplored, but involves a violation of law. But this is not all the evil resulting from this indirect conflict of jurisdiction between the township boards and district trustees. The county superintendent is required to ascertain whether the township levy is sufficient to keep the schools in operation four months in the year, and it is upon his official certificate of that fact the State fund is withdrawn from the treasury and placed to the credit of the township. The township board exhibits to him their estimates and the amount of their levy. The county superintendent reviews them, and considers them sufficient, and files his certificate with the Auditor. After all this is done the district trustees employ their teachers and fix their salaries at a price far beyond the estimates made by the township boards as approved by the county superintendent, and the certificate of the latter is falsified and he is thus involuntarily made *particeps criminis* in an apparent fraud on the State school fund. And this is not of unfrequent occurrence. Harmony of action between the township boards and the district trustees is the exception to a general rule. This indirect conflict of jurisdiction bids fair to be a fruitful source of litigation in our courts. Legislation on this important subject appears necessary. It would seem that an office with duties so multiplied, and their faithful performance so essential to the success of our free school system, should in some way be filled immediately by the people.

In the confident belief that some salutary change might be made in this feature of our system, the school laws of the several States

to which convenient access was had, have been examined with care, with the view, if possible of finding some suitable remedy for the many evils incident to this provision of our present law. And as the result of this investigation and comparison, it is recommended, that, in lieu of three trustees appointed by the Board of Education of the township for each district therein, a commissioner of schools be elected by the people of each school district and that these commissioners thus elected shall constitute the township Board of Education. Confer on this Board the entire control and management of the schools and school interests of the township, and charge each commissioner with the duty of seeing that in all things the school law is faithfully executed and the educational interests properly conducted in the district for which he was elected, and also charge him with the duty of making to his Board all necessary and proper reports touching the schools of his district. Let the township Board thus organized elect an officer, called a township superintendent, who shall be *ex-officio* secretary to the Board who shall be charged with all the duties of the present secretaries of township boards, and in addition thereto, with visiting and supervising the schools and "who shall be the efficient agent of the Board and the connecting link between the county superintendent and the schools." It is thought that a small addition to the amount now paid the township secretaries would ensure for such a position the services of able and efficient officers. The report provided for in the twenty-second section of the school law should be required to be made out by the teachers under the supervision of the district commissioner. The teachers, if they properly keep their registers as now required by the thirty-third section could readily make this report. And then provide that twenty-five per centum of his salary should be retained till he returned to the secretary of the Board such report properly and satisfactory made out. This report should be presented to the secretary at the time he presents an order for the last installment of his salary for the school year. Such a provision would ensure prompt and accurate reports, and would relieve the district commissioner from the discharge of a duty that he might not at all times be well qualified to perform, and which the teacher is presumed to be eminently prepared to discharge. The tardy and inefficient action of these district trustees is believed to be the cause of unnumbered woes.

The General Superintendent complains that the county superintendents delayed their reports: they complain that the secretaries of the township board did not report to them, and they complain that the district trustees could not be induced by the hope of reward or the fear of punishment to make the reports required of them, and they

in turn complain that the labor performed by them is more than commensurate with the pay received. It is believed, however, that the difficulty is not exclusively incident to the labor of making up these trustees' reports, but is due, in most cases, to the fact that they have done but little, kept no record of that, and have no data from which to make their reports. By the change proposed, you will rid the system of at least

SEVEN THOUSAND, SEVEN HUNDRED AND ONE

supernumerary officers; will ensure prompt and accurate reports, and will infuse new life and increased vigor into the practical working of the entire system. The election of these district commissioners might be made by district meetings, held some time in the month of August in each year, and let them organize as a township board at the commencement of the school year, on the first day of September following.

RECEIVING STATE SCHOOL FUND—RECEIVING DISTRICT AND TOWNSHIP
LEVIES.

The 60th section of the School Law directs that the county superintendent shall draw his requisition upon the Auditor in favor of the township treasurers of such townships as may have made the levy required by the forty-fourth section for the amount of the State school fund, to which such townships are respectively entitled. By the act of March 2, 1870, the office of Township Treasurer was abolished, and it was provided that thereafter the Sheriff should collect all State, county, township, school, road and other public taxes assessed therein; but this act does not provide that the Sheriff shall discharge any other duty theretofore required of the Township Treasurer, or that he shall receive from the State treasury and disburse the school fund set apart to the several townships. And at this time no officer appears to be directly authorized to receive and disburse this fund. The Legislature, however, having conferred on the Sheriff the duty of collecting the township school levy by the same act that abolished the office of Township Treasurer, the State officers interested in the solution of the question involved assumed that it was contemplated that the State school fund, as well as the county levy, should be received and disbursed by the sheriffs of the several counties. The sheriffs were the only officers that, by implication or otherwise, seemed authorized to receive this money from the State treasury. The interests here involved are of too much moment to be left longer to implication. In the absence of any law authorizing the sheriffs to receive this money, should any delinquency on their part occur in its proper disbursement, the question might well arise as to their official liability for such

delinquency. The sheriffs thus receiving the State school fund would, no doubt, be personally liable for all such moneys received by them, but their securities could not be held liable to account for their defaults.

Another question is presented by this act of March 2, 1870. The language used, as above quoted, is broad and comprehensive, and would seem to make it the duty of sheriffs to collect all school levies, that levied by independent school districts as well as that levied in the townships. Previous to the passage of this act a number of independent school districts had been established by special legislative acts, authorizing the election or appointment of district treasurers, and charging them with the collection of their respective district school levies. Independent school districts are not expressly named in this act of March 2, 1870, but the clause above quoted is too comprehensive to admit of judicial construction that they should be exempt from its operation, yet, in many instances, as this department is advised, these district treasurers are collecting the school levies of their respective districts, claiming the right to do so under the special acts creating their districts. If the construction here given the act of March 2, 1870, be correct, the persons now collecting these district school levies are doing so without authority of law, and in case of their default they are only liable to an action for money received for the use of their districts, and not to an action of debt on their bonds, their liability would be individual and not official. Since the passage of the act referred to several other independent school districts have been formed. In these districts the officers designated in the several acts for that purpose, should collect their school levies. In each case no reason is seen why full force should not be given to the last legislative expression on the subject.

Now, if the views here presented of the construction and legal effect of the act in question be correct, the Legislature will be called to designate some officer to receive and disburse the State School fund for the townships and independent school districts created before March 2, 1870, and provide for the collection of the district levies. No good reason is seen why the district treasurers should not collect their respective district levies, and receive from the Auditor their respective quotas of the State School fund. And it is respectfully suggested, that, should the views herein expressed touching the re-organization of the township boards of education, be concurred in and adopted, the officer elected by the Township Board of Education, in addition to the duties heretofore assigned him, might be charged with the collection of the township levies, receive from the treasury the State School fund, and disburse the same on the order of his town-

ship board. And let him receive, for collecting the levies, three per centum commission as is now provided for the sheriffs. Such a provision would disconnect the sheriff from the operation of the school law, and place all its machinery exclusively in the hands of school officers. This township officer could conveniently visit and supervise the schools under his charge, and supply the wants of teachers and scholars and have a full view of the general school interests of his township, while collecting these levies: and, withal, the money, when collected would be within the convenient reach of those for whom it is collected and entitled to receive it when due. More importance would be attached to this office, the pay increased, and thereby the services of a higher order of talent and business capacity would be insured for the discharge of its various and important duties. This officer should be required to give a sufficient bond, and when approved by the county superintendent, it should be filed in the office of the Recorder of the county. And it should be made his duty, under a certain and fixed penalty, to be prescribed in the law, to repair, with his books and vouchers, to the office of the county superintendent, on the thirty-first day of August, the end of each school year, and make a complete and full settlement of his accounts for that year; a general summary of which should be made by the county superintendent and forwarded to this department and filed.

ATTORNEY FOR SCHOOL OFFICERS AND SCHOOL INTERESTS.

It is recommended that it be made the official duty of the Prosecuting Attorney for the county to prosecute and defend all actions or suits in which the general interest of the free schools of the State are in any way involved. Such is the law in other States—some of them at least; but it has up to this time been omitted in this; and in many instances school officers are compelled to employ counsel, and pay them out of the school funds of their township, or district, and in others, important school interests have heretofore suffered, and are now suffering for the want of proper legal professional attention. The act of February 28, 1871, providing for a settlement of certain school officers in certain cases, directs notices to be given and suits to be prosecuted against those found delinquent. Some of the committees appointed under this act have made their reports to the clerks' offices of their respective circuit courts; in which they report large amounts of money due and unpaid. But the law referred to does not, nor does any general law, designate by whom or how an attorney shall be retained to recover the money thus found due, and withheld from the several school boards. The power of the boards of education to employ counsel is not doubted; but the interest involved

is so peculiarly the interest of the people of the several counties that the services of the Prosecuting Attorneys should by law be placed at their command.

TOWNSHIP LEVY.

It is important that laws should be expressed in unambiguous language; and especially in relation to questions vitally affecting the interest to which they relate. The true construction of the forty-fourth section of our school law has been the subject of controversy and doubt with many, and withal, has become the source of vexatious litigation in the courts. In several counties the friends of our school system have become discouraged and despondent, and the system itself has been paralyzed by the uncertainty involved in this section, and the delay incident to its solution. In some counties injunctions have been granted, by the courts to township levies made without the "assent of the voters;" and in others, it is believed that school officers have been deterred and restrained from efficient action, in consequence of the uncertain and ambiguous character of this section of our law. If it be true, that the second Section of Article 10 of the Constitution contemplates that the will of the people should be expressed, and their "authority" exercised by a direct vote, on the question of a school levy, in each township in the State, it is far better for all interest involved, that the law made in pursuance thereof, should plainly recognize the fact, and provide the time, place and manner of taking such vote. If, on the other hand, which appears to be the better opinion, the Constitution does not contemplate, or require this, it would surely be an easy task to so modify this 44th section of our school law, as to prescribe some plainly expressed and fixed rule of action, for the several boards of education, on this important subject. Such a modification, it is most respectfully suggested, would not only be wise in policy, and meritorious and right in principle, but would greatly conduce to the advancement of the educational interest of several sections of the State. Let the statute law be plain, certain and unambiguous; and if the true construction of the Constitution be doubtful, let that alone be the subject of judicial interpretation; under our theory of government, each department thereof—the Executive, Legislative and Judicial—expounds the Constitution for itself. This is one of the checks and balances provided in our Constitution, and so much admired by those who formed it. And when questions of doubt arise, touching the true interpretation of any Constitutional expression, it is not only the right, but the absolute duty of each department, to solve the problem for itself, and be governed in its action by its own solution. But, the Supreme Court of Appeals, the highest judicial

tribunal of our State, has recently given implied, if not direct, judicial interpretation to this clause of the Constitution. The case before the court involved, among other questions, the Constitutionality of a levy made for school and building purposes, by the Board of Education, of the independent school district, of Wellsburg, in the county of Brooke. While this decision of this high judicial tribunal was not based immediately upon the forty-fourth section of our school law, yet it is thought that the opinion of, and the conclusion arrived at by the court, will go far, even if it should not be held to be a final adjudication of the immediate question involved, to preclude further judicial controversy as to the power of the Legislature, under the constitution on this subject. In this case, an undivided court says :

"The *mode* prescribed by said act, for raising money for the support of the schools within said district, is not unconstitutional, because the money is levied by the 'Board of Education' elected by the voters, who are thus constituted the *authority* of the people in the districts for that purpose."—[IV Hagans' Report, page 499.

The attention of this department has been frequently called to this important question. And on the 24th of last September, the General Superintendent published, for the benefit of the school officers interested, his views and instructions in relation thereto, from which the following extract is taken. It was addressed to, and more immediately in reply to a communication received by this department from, a school officer of the county of Hampshire :

The second section of article 10 of the Constitution declares that the Legislature "shall also provide for raising in each township, by the authority of the people thereof, such a proportion of the amount required for the support of free schools therein, as shall be prescribed by general laws." How the wishes of the people of the township, on the subject of the township levy, are to be ascertained and expressed, or their authority, in this regard, exercised—whether directly by themselves assembled in township meeting, or by a township Board of Education of their own selection, or some other agency created by law—the Constitution does not prescribe. The organic law being silent on the subject, it devolved on the Legislature to provide by statute some specific mode by which the will of the people of each township should be expressed and their authority exercised. If, then, the Legislature has thought proper to provide for each township a separate Board of Education, having general control and supervision of the schools thereof, with power to reflect the wishes and exercise the authority of the people in all other respects touching the interest of free schools, it would seem that the clause of the Constitution now under consideration might not be infringed by the Legislature in providing that this board, elected directly by the people of the township, should, as the authorized agents of the very people by whom it was elected, exercise the authority of that people and make for them and by their authority

their township levy for free schools, without any other sanction than that given by the people of the township, at the time of the election of the members of this board by the free and voluntary suffrage of all, or a majority of the voters of the township. In the view here taken of this question it may be admitted that if the wishes of the people of the township on the subject of this levy for school purposes, should, in any authorized *legal* manner be ascertained and made patent to the Board of Education, it might and likely would be the duty of the board to pay regard to and obey the will of the people of the township. In our government, in theory at least, the will of the people is almost omnipotent, but that will, to be effective, must be expressed in some form prescribed by law.

It is understood that several of our circuit courts have decided that the township boards of education have the power to make this levy without any other "assent of the voters" or "authority of the people," than is given by law and implied by the election of the members composing it, by the people of their respective townships. So long as these decisions are unreversed by higher judicial authority, it seems to me that the school officers of the State can safely act under them. In the meantime, I recommend that the several boards of education proceed to make their levy as heretofore, without regard to any vote that has been or may hereafter be taken in the townships on this subject.

The movement referred to by you is not confined to the county of Hampshire. Several other counties are moving in the same direction. The question heretofore has been, as to the validity of a levy made without first taking the vote of the people of the several townships.

This, as I understand, is the question pending in the Federal and State courts. But it is proposed now to take a new departure, to forestall the action of the township boards of education by a vote of the people, ordered and conducted by those not charged with the execution of the school law, but by those alien, if not hostile to our system of free schools, and at an unusual time. Should they in this way obtain a majority adverse to the levy, and the boards of education should not thereby be deterred from making a levy, the question will then be presented to the courts as to the validity of a levy made after a vote of the township, and a majority of that vote is adverse to such levy. And in this way, too, those unfriendly to a free school system may hope to obtain an expression of popular sentiment against it. I do not know that such are the views and purposes of those moving in this matter in the county of Hampshire. In view of all that has come under my observation on this subject, and after the most mature reflection, I am inclined to believe that the true policy of the friends of popular education is, without regard to when, where, or by whom such a vote may be ordered, to meet the issue boldly and by an active, vigorous canvass exhibit at the polls their full strength. This can be done without recognizing the authority under which the vote is taken or its binding obligation on the boards of education, in their action on the subject, should the vote be adverse to the levy. Until the questions involved shall be definitely settled by the decisions of the higher judicial tribunals of the country, the policy indicated is recommended the more confidently, because no efficient system of free schools can be maintained without the sanction of public opinion; and observa-

tion and all history illustrate that the cause of popular education has much to gain and nothing to suffer from investigation and discussion.

TEXT BOOKS.

The fifty-fifth section of our school law prescribes a fixed series of school books to be used "in the free schools throughout the State." The language here used comprehends all classes of free schools—common, graded and high; and a particular text book is prescribed for each branch of study, to the exclusion of all others. Authority is nowhere vested to make any change, however unimportant, in the established series of books. This can only be done by a special act of the Legislature. Frequent and unnecessary changes in text books are to be deprecated, and should be carefully guarded against; but a fixed and unalterable series, except by Legislative enactment, is not thought to be the most wise and salutary expedient that may be devised to avoid the evil. Some of the books named in the series now prescribed by law, after a trial in the free schools of our State, for three years and more, are condemned as defective and unsuitable by many of our best teachers. Pinneo's Primary and Analytical Grammar appears to give general dissatisfaction. Among the practical educators of our State, this book especially seems to have many enemies and no friends. There are some general reasons why other changes should be made in the series of text books established by this section for exclusive use in our free schools. But these are so obvious to those, at least, whose attention has been called to the subject, that it is not thought necessary to specify them here. Nor is it intended or deemed proper here to suggest where the authority to make the required and necessary changes should be lodged; leaving that question, rather, to be determined by the superior wisdom of the Legislature. But that the authority to make such changes in the text books to be used in our schools as our educational interest may require, should be more conveniently provided for, with such safeguards thrown around its exercise as may be deemed proper, is considered important, and is most respectfully and earnestly recommended.

STATE TEACHERS' ASSOCIATION.

The session of this association was held at Ravenswood, in the county of Jackson, on the 27th of last June. It was numerously attended, and quite successful in its results. It was favored with the presence and assistance of several distinguished educators of our own and other States. To its agency may justly be attributed much of the impetus recently given to the cause of popular education in our midst. Of those present not immediately connected with the profession was O. S. Long, Esq., the accomplished associate editor of the *Wheeling*

Register, a ripe scholar and an active and devoted friend of the cause of popular education. In the absence of the proceedings of the Association officially prepared, an outline is here given from the pen of Mr. Long, and heretofore published in the columns of his paper :

RAVENSWOOD, June 30.

The session of the State Teachers' Association, which has been held here during the past three days has been exceedingly pleasant, instructive and successful. Not having attended former meetings of this Association, I am unable to say how the present session has compared with that of last year or the year before, but judged by itself, it has proved successful in many important respects and cannot fail to be productive of much good.

THE ATTENDANCE

of the public school teachers of West Virginia has not been as large as it should have been, but has been fully up to the most sanguine expectations I had dared to form. About seventy-five out of the three thousand teachers in the State were present, comprising representatives of the free schools in the counties of Hampshire, Monongalia, Taylor, Marion, Ohio, Harrison, Ritchie, Doddridge, Wirt, Wood, Mason, Upshur, Cabell, Lewis, Marshall, Grant, Wayne, Barbour, Pleasants, Jackson, Brooke and Roane. Many of these are county superintendents, and the remainder may fairly be considered as among the most prominent, wide awake and energetic teachers of the common schools. It is probable that the attendance of teachers would have been better had the meeting been held at some point of easier access in the State, and the rapidly increasing interest and importance of our public schools, and the impetus which this meeting of the Association has given to the cause will doubtless stimulate the teachers to a more general attendance in the future.

DISTINGUISHED TEACHERS PRESENT.

There have been present, as lecturers before the Association, several of the most talented and energetic public school men in this State and in the country at large. Chief of these from abroad may be mentioned Hon. E. E. White, of Columbus, former superintendent of free schools in the State of Ohio, editor of the *National Teacher*, and one of the most earnest, devoted and thorough teachers in the United States; Professor F. A. Allen, of Pennsylvania, who has given many years of active and enthusiastic labor to the cause of popular instruction and whose skill in institute work has given him a well earned fame among public school men throughout the length and breadth of the land; and Professor Robert Kidd, of Indiana, the noted elocutionist and teacher of all that pertains to that rarest and most important of all accomplishments, the art of good reading. Beside these eminent gentlemen from other States, the most prominent educators of West Virginia have also participated in the regular exercises of the Association and given to the members the benefit of their large experience. President Martin, of the State University, Rev. Morton, of the Wheeling Female College, Rev. A. D. Williams, late Superintendent of Free Schools,

Professors Crago and Gilchrist, Principals of the State Normal Schools at West Liberty and Fairmont. Professor F. S. Williams, Superintendent of the Wheeling city schools, Professor H. H. Johnson and Miss Harris of the State institution for the Deaf, Dumb and Blind, and many others of scarcely less note as connected with the educational interests of the State have been in attendance and contributed much to the advancement of the good cause in which all are alike engaged.

It was a matter of general regret, and deplored, I am sure, by no one more keenly than he, that Hon. C. S. Lewis, State Superintendent of Free Schools, was detained elsewhere by other official business and was only able to be present at the meeting of the Association on Friday forenoon. His appearance, even at that time, was warmly welcomed and he was chosen President of the Association for the ensuing year. Ex-Governor Stevenson, of the Parkersburg *State Journal* was present and made several very appropriate little speeches; Judge Brown, of Jackson, Major N. Fitzhugh, of Kanawha, and several others also gave the Association words of good cheer and bade the teachers God speed.

REPORT OF PROCEEDINGS.

It is foreign to our purpose in the present letter, and would consume too much space, to present a complete and minute record of even the most important of the proceedings of the State Teachers' Association. A committee was appointed to prepare the minutes for publication, and their report will be given to the public in due time. Suffice it for the present to say that the meeting was organized in the Presbyterian Church in Ravenswood, on Tuesday afternoon, June 27th, Rev. A. D. Williams presiding. The necessary committees were appointed and another session was held in the evening, at which Mr. Williams delivered his inaugural address as President of the Association.

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On Wednesday Professor Crago, of the State Normal School at West Liberty, delivered an address containing some valuable "hints for the school room," Professor Allen lectured on the subject of elementary grammar, and Professor Kidd on elocution. In the afternoon Professor Williams, of Wheeling, read a very interesting paper on the metric system of weights and measures, and the Association was addressed upon various educational topics by Hon. E. E. White and others.

PROFESSOR KIDD AND ELOCUTION.

On Wednesday evening an elocutionary entertainment, to which an admission fee of fifty cents was charged for the benefit of the Association, was given by Professor Kidd. Those who have heretofore heard this distinguished reader can form some idea of the pleasure the audience enjoyed. He was in good voice, in splendid mental and physical condition, and his hearers were moved to tears at times and at times to uproarious laughter by his skillful recitation of various selections in poetry and prose. In fact, during the entire session of the Association, Professor Kidd seemed to be a prime favorite. He was called for whenever a moment could be spared from the other exercises of

the meeting and always responded cheerfully, and always delighted his hearers. As a delineator of the humorous he has no superiors in his profession, while in tragedy and pathos he has few equals. He lectured eloquently and earnestly before the Association concerning the mode of instructing classes to read, and, at least, succeeded in exciting an unusual degree of interest in the subject—an interest that will probably lead to more thorough and effective work in the public schools.

PRESIDENT MARTIN'S ADDRESS.

On Tuesday morning, Mr. Snowden, of the Wheeling schools, exhibited some interesting chemical experiments before the Association, and addresses upon the mode of government in schools were delivered by Professors White and Allen. In the afternoon an address upon Normal school instruction was delivered by Professor Gilchrist, of Fairmont, brief addresses upon educational topics were made by various gentlemen, and Mr. Kidd gave several recitations. In the evening, President Martin delivered, what seemed to me, one of the best addresses of the whole series. It was upon the subject of religion in the school, and was characterized by great breadth of thought and felicity of expression. He referred to those sects who denounce public schools as Godless, because they are not directly under charge of the church, and, on the other hand, those who denounce parochial schools as narrow and bigoted. He claimed that purely secular instruction should be the main object of our public schools and that where this is taught thoroughly and *lovingly* and where religion is exemplified by all that is honest and true and pure and lovely, it is a slander to call the school anti-Christian, even though the children might not be stuffed with controverted dogmas. For the catechism and creed of the church, for the history and contents of the Bible, we have the family, the Church and the Sabbath School, and so should "render unto Cæsar the things that are Cæsar's, and unto God the things that are God's."

His address was listened to with intense interest by the large audience in attendance. At its conclusion ex-Governor Stevenson, Judge Brown and others were called upon and made brief and appropriate remarks.

CLOSE OF THE SESSION.

On Friday afternoon, addresses were delivered by Professor Johnson, of the Asylum for the blind, by President Morton, of the Wheeling Female College, by Hon. Charles S. Lewis, Major Fitzhugh and several others, and at half-past twelve the whole audience, led by Hon. E. E. White, joined in singing "Say Brothers, will you meet me?" and then adjourned to meet in Fairmont next summer, at a time to be designated by the Executive Committee. Both teachers and audience seemed to be full of enthusiasm. Mr. Snowden, of Wheeling, who weighs about two hundred and fifty pounds, more or less, declared that he "felt happy all over and all through," and at his suggestion three hearty cheers were given for the West Virginia State Teachers' Association. Abundance of wit and good feeling prevailed, and the meeting will long be remembered with genuine pleasure by all who

attended, and I have no doubt will prove of substantial service to the teachers in the great work upon which they are engaged.

* * * * *

THE PUBLIC SCHOOL TEACHERS.

The West Virginia teachers who were present presented a very creditable appearance. The ladies were in the majority and give evidence of their qualification and fitness for the work in which they are engaged, and I noticed none of that vinegar visaged race who were the dreaded "school marms" of our youthful days. If there be any of that kind still extant in West Virginia they did not attend the meeting of the Association. The male teachers seemed generally intelligent and earnest. Many of them seemed to be of that sturdy class that work on the farm during the summer, and not merely "keep school" but teach during the winter. Their bronzed faces were lighted up by a good deal of enthusiasm as they listened to the lectures delivered before them, and I doubt not that all present were made better men and women by the lessons and exhortations received at the meeting of the Association.

The common school teachers of West Virginia have a vast work to do. They are to aid in bringing a great State out of the wilderness; they are to assist in founding a prosperous commonwealth upon these mountains and streams; they are to say what manner of men and women shall people this State and sway its destiny. Let us give them what encouragement we can; let all who are laboring for the same great end help each other, and let us all be careful that the work is performed right.

NORMAL SCHOOLS.

The people of the State of West Virginia have inherited from their noble ancestry a commendable State pride. The customs and manners of the fathers are still cherished and revered by the children. They are willing that their children shall receive lessons of instruction in the arts and sciences from those whose civilization is of a somewhat different type; but in all matters pertaining to the domestic and social relations of life, they adhere with filial affection and devotion to the habits and customs of their great forefathers. The school teacher, if intellectually and morally capacitated for his high vocation, necessarily leaves the impress of his own peculiar education, in all the departments of life, upon the character and minds of those whose early education is committed to his charge. In all ages and in all countries, the habits, manners, customs and traditions of the fathers have been dear to the children and canonized in their affections.

As early as the year 1849, the Hon. Horace Mann, whose great mind and heart were deeply imbued with a high regard for the customs and traditions of the Puritan fathers, in an essay on the subject of the free schools of his native State, with a becoming pride of lineage, in the resistless eloquence of his woe, thus writes:

"In surveying our vast country—the rich savannas of the South, and the almost interminable prairies of the West; that great valley where, if all the nations of Europe were set down together, they could find ample subsistence—the ejaculation involuntarily bursts forth: 'Why were they not colonized by men like the Pilgrim Fathers?' And as we reflect, how different would have been the fortunes of this nation, had those States, already so numerous and still extending, circle beyond circle, been founded by men of high, heroic, puritan mould; how different in the eye of a righteous Heaven; how different in the estimation of the wise and good of all cotemporary nations; how different in the vast procession of the generations which are yet to rise up over all those wide expanses, and to follow each other to the end of time;—as we reflect upon these things, it seems almost pious to repine at the ways of Providence; resignation becomes laborious, and we are forced to choke down murmurings at the will of Heaven. It is the solution of this deep mystery, that our ancestry did as much in their time as it is ever given to one generation of men to accomplish, and have left to us and to our descendant the completion of the glorious work they begun."

These are noble sentiments and most eloquently expressed, and worthy, too, of all acceptance among those to whom they were more immediately addressed. But it will be observed, that even by implication, this learned man, who has devoted a long and useful life to the subject of popular education and the amelioration of the condition of all mankind, manifests no disposition to withhold from the descendants of the Cavalier and Huguenot the equal, gracious privilege of speculating upon the probable future of our country, in its more rapid advancement in all that conduce to national greatness, or individual felicity, if haply, it had been so ordered in the inscrutable decrees of Providence, that this western hemisphere should have been peopled alone by the Cavalier or Huguenot, and that their descendants alone should have enjoyed this country and the fullness thereof! And what is an infinitely greater cause of joy and gratulation on the part of those whose parents were born under another sun, and whose habits and customs have been cast in a different mould; this truly great man and wise philanthropist, nowhere interdicts to others the full use of the necessary means to illustrate and develop their respective ancestral types of civilization, and thereby justify the ways of Providence to man! The people of West Virginia, too, intend that the minds of their children shall be favorably impressed and their hearts deeply imbued with the ancient customs, and sacred memories of their own ancestry; and are unwilling that the itinerant school teacher, who has no knowledge and no respect for these, who work for pay alone, and who, when his work is done, as "nominated in the bond," returns with the spoils of his labor to the scenes of his youth in a distant State, should be entrusted with the mental, moral and social

education of their children. Our people are unwilling that these sacred memories of the past should be blotted out or ruthlessly disturbed; they incite to that lofty patriotism that nerves the arm of the soldier and quickens the pulse of the statesman. And the friends of popular education in our State, if they would have our free school system recommended itself to the people and become a permanent and successful institution in our midst, should give proper heed, and this in due time, to these patriotic prejudices. The teacher, however, who comes among us to remain with us and be of us will readily assimilate his own to the views and interests of our people. It is not against such that the voice of complaint is raised, or is it of such that mention is here made. We need the educated brain, as well as the developed muscle of other States and countries, and our people gladly receive and bid it welcome without regard to the capacity in which it comes, or its vocation when it shall have made our State its home. But the educational enterprise of other States does not often come among us arrayed in the habiliments of the school teacher to seek here a permanent location. If, then, we would supply our schools with good, worthy and efficient teachers, and such as are acceptable to our people, we must rely chiefly upon those who are native to our soil. Fair wages must be paid for such services, the vocation of the teacher must be elevated in the social scale, the doors of our school houses closed against the unworthy, and none but the accomplished scholar and true gentleman be permitted to take rank in this the noblest of all professions.

The art of teaching does not come by nature. The doors of our Normal schools and State University must remain open to all who have aptitude for the work and are willing to devote themselves to this high and noble and patriotic calling. Prussia and all the other German States—Sweden, Holland, France and England, and nearly all the American States have adopted Normal schools for the training of native teachers, sustained by governmental aid; and all of these governments seem to regard this class of schools as indispensable in the successful management and prosecution of their several systems of common schools. And during the last year, in the several States of this Union, five thousand eight hundred and sixty-four students received instruction in State Normal schools.* We have three of these

In the Normal School, the principles of teaching are taught both as a science and an art, in theory and practice. Teaching here assumes the character of a distinct profession. No profession more imperatively demands a special school for instruction in its appropriate service and methods. The difficulty of the science is equalled only by its importance. It is based on the most comprehensive of all sciences, the philosophy of the mind. It inquires what is the mind? What, more especially, is the juvenile mind? For it is far more difficult to comprehend the mind of the child than of the adult. What are its powers, capacities and organic laws of growth? These laws are as positive and intelligible as those which regulate the growth of a plant. What is the relation of the mind to the body, and the mutual influence of the highest training and activity of each upon the other? What

schools—Marshall College in the flourishing city of Huntington, one at Fairmont in the county of Marion, and the other at West Liberty in the county of Ohio. Their condition is prosperous and promising of good results, and with confidence they are all recommended to your favorable attention and as eminently deserving a continuance of the fostering care of the State.

The Fairmont State Normal School has a very favorable location in the State, is easy of access from all parts, and is surrounded by a numerous and intelligent population. The town of Fairmont has a healthful and picturesque location on the banks of the Monongahela river. The country in the immediate vicinity is well cultivated, rich in coal and other minerals, and abounds in landscapes of surpassing beauty and loveliness. It has cheap fuel, inspiring scenery, healthful air, pure water—yields bountifully by cultivation, and has a population liberal and devoted to the advancement of the material and educational interests of the State. With so rare a combination, of circumstances favorable to the success of an educational enterprise, no good reason appears why it could not be made the seat of a literary institution of honorable rank and commanding influence. The Normal School located there several years since, seems to have had a variety of phases and varied success, but under its present corps of teachers it has acquired new impulses and is giving promise of greater success. The number of pupils is much increased, and the work of the school more systematic and thorough. The results so far, under the present administration of the school, are well calculated to encourage renewed efforts to place the institution on an independent footing, and to afford it every facility for expansion.

are the laws of bodily health as to ventilation, posture, school callisthenics and gymnastics? And the consequence, the most important of all our faculties, intellectual and moral, designed to harmonize them all, when shall its culture begin, and by what means can it be best secured? What is the primary purpose of all intellectual education, to which all means and methods shall be strictly subservient? What is the order, as to time in which the different faculties are to be addressed and developed? What the specific purpose and power of each faculty, and what exercises are most conducive to its beautiful training? What are the various educational forces and instrumentalities? What are the special adaptations of each school study to particular necessities and faculties of the juvenile mind? The teacher, who has duly pondered this question, will no longer employ any text book or science as an end, but only as a means to the higher end of its disciplining some particular faculty or faculties of the mind. A subject or exercise designed to train the perceptive faculties, the imagination, memory, or reflective powers, will be much more likely to accomplish its object when both that permanent end, and the adaptation of the means, are distinctly before the mind. What are the incentives to be employed by teachers? This question includes the philosophy of motive, of influence, and persuasion. What are the sensibilities of the human soul? What emotions should the teacher awaken? What are the natural desires and affections which God has implanted as the impelling forces in our nature, which are the springs of all action, and to which all motives must be addressed? and that royal faculty in which all motives terminate, the will, how shall it be trained to assert and maintain its rightful supremacy; loyal to duty, yet superior to doubt, disdainful of ease, and delighting in labor and achievement? These questions point not to theories and abstractions, but to cardinal principles that can be mastered and applied to given cases and definite results in education, as well as the principles of jurisprudence in the practice of law, or in the administration of justice.

The subjects of school economy, organization, classification, programme of daily exercises, methods of conducting recitations, the history of education, school laws, and the various modes of superintending and managing schools in the different States, also demand consideration in the Normal Schools.—B. G. NORTON, *Secretary Board of Education, Connecticut, 1869.*

The present board of instruction consists of Prof. J. G. Blair, M. D., L. D., Principal; Miss M. E. Dickey, M. E. D.; George M. Fleming, A. B.; T. C. Miller; Miss Leah Billengsley, and Miss M. Chisler. All of whom are teachers of ample attainments and experience, for the work they have undertaken.

In the arrangement of the course of instruction and training, special reference is had to the immediate demands of the free school work. Public schools in all the States and countries, in which they exist, naturally divide themselves into two classes—the elementary and the advanced schools. There are in the Fairmont Normal School, in accordance with this fact, the following training departments and classes:

First. The Elementary Preparatory Course.

Second. The Elementary Training Course.

Third. The Advanced Preparatory Course.

Fourth. The Advanced Training Course.

Fifth. The Classical Department, which is designed to be self-supporting, and is made a co-ordinate branch in the school in view.

In the execution of such a plan of work, there is a pressing need of a respectable library for the use of normal pupils. The spirit and unanimity of the citizens of Fairmont, in their earnest efforts to bring up to a high rank the Normal School which has been located amongst them, are deserving special commendation; but the work of the school has, up to this time, been somewhat embarrassed for the want of room accommodations. At present there are in attendance between three and four hundred pupils, and the press for house room is so great that the local board has purchased grounds and made arrangements to erect a capacious school building early in the coming spring. This edifice, if the present plan is carried out, will be an honorable exhibit of the spirit and liberality of that community, and is well calculated to encourage the Legislature to meet the remaining deficiencies of the Normal School. Yet, with this enlargement of school room thus provided, it is thought the Normal Department, if carried forward to an amplitude and working condition worthy of our State and its rapidly increasing population, will demand, as its necessities now do, an additional building. This school now, in the most essential sense, requires in view of its increasing patronage, a capacious boarding hall whose interests are identical with those of the school. Ample and well regulated boarding accommodations, and public halls for literary and gymnastic training are deemed essential to the progress and educational power of our normal schools. If it be desirable to maintain these schools it is surely desirable to make them productive of the greatest possible good, and worthy of honorable rank among similar institutions of the country. The building now used for normal school pur-

poses at Fairmont, is in many respects inadequate to meet the wants of the increasing patronage of the school. In the light of experience, and in view of the educational necessities of the youth of our State, the value of such institutions cannot be reasonably questioned. It is believed it would be wise economy to make the State School at Fairmont as worthy its high guardianship as Marshall College has been made worthy of that exalted State relation. An estimate of the cost of a plain but neatly finished additional edifice, of sufficient capacity to meet the wants of this school, has been made by the resident committee, and is about \$6,000. To meet the current expenses of this school, for the year ending June, 1870, the State contributed \$2,500; and for the year ending June, 1871, only \$2,000; while the number of pupils and the work in the school are much greater in the latter than in the former year. It is deemed important that the appropriation to meet its current expenses for the coming year should not be less than three thousand dollars, a portion of which might, at the discretion of the Board of Regents, be used in purchasing necessary apparatus. The attention of this department has been especially called to the condition, prospects and necessities of this school. In what has been here said, and in the special recommendations made in its behalf, no invidious distinction has been contemplated or intended. Normal schools are regarded and patronized, by other States and countries, as the strong right arm of a well regulated common free school system, and the wants and necessities of each of our three Normal schools, as they may arise, and are made known, it is believed, should be respectfully and maturely considered, and relieved as speedily as the financial resources of our State will justify.

MARSHALL COLLEGE.

The recognized head of our State Normal Schools is under the immediate direction of a full, able and efficient Board of Instruction. Its statistics for the present year exhibit an increased and growing prosperity. Under the fostering care of the State, aided by the liberal patronage of the intelligent citizens of Cabell and adjacent counties, it has already taken high rank amongst kindred institutions of the country.

The State Normal School at West Liberty, too, has entered upon its present school year with an increased number of pupils, giving assurance of renewed prosperity and usefulness. Its Board of Instruction is substantially the same as heretofore, and is able, popular and efficient.

The arrangement on the part of the Board of Regents with the local Common School Boards at Fairmont and Huntington, by which

the schools of those places are placed under the supervision of the respective Principals of the Normal Schools, is still in force, and results seem to justify its continuance. Each school is so arranged as to constitute a series of model schools, thus affording a practical exemplification of the principles and methods inculcated in an efficient course of Normal training. By this plan of work theories are tested by constant practice, and results become apparent. Thus the several departments of these schools are promotive of the interests of each other, and Norman drill and trial drill in the actual work of teaching and handling classes are united, and thus afford special advantages in training teachers for their work. That well arranged model schools should be taught in connection with our Normal Schools to give to the latter the greatest degree of practical efficiency, seems to be the conviction of the best educators in States where ample experiments, in similar institutions, have been made. While, therefore, these Normal Schools are greatly improved by this connection, on the other hand indispensable aid is thus afforded in the work of preparing experienced and trust-worthy teachers for the free schools of our State.

The full normal course which gives character to these schools, and into which all other influences are designed to converge, embraces a thorough analysis of the philosophy of education and educational forces. Such are the principles and methods of teaching school organization and discipline, * and observation and practice in teaching.

To contribute liberally to our normal schools, complete their buildings, and supply all other necessary wants, and thus put it within the power of the Board of Regents, to keep at a minimum the necessary expenses of pupils, would be an investment, which would largely contribute to adorn the character of our State, and secure for her the lasting gratitude of all her youth, who are now asking for increased educational advantages. It may be set down as a general rule, that the class of young persons, who seek normal training, in view of teaching, are able only to gain that education by the strictest economy. And yet, this class of minds in our country, impelled to effort, to gain by mental power and high moral character, that distinction in society, to which they are not heirs by birth, is most zealous in teaching, and most worthy to be trusted with the execution of our generous system of public schools.

* Under a government of law like ours, no subject can be of greater importance, in relation to popular education, than the character of the discipline which prevails in the schools. Obedience to authority, respect for law, and an habitual attendance to the conscientious sense of right, which soon begins to develop itself, even in the mind of a young child constitute the foundation of good citizenship. Virtue, even more than intelligence, is to be means of preserving the free institutions of our country, since the last result of a wide spread venality and corruption, the offspring of unbridled avarice and ambition, would be a recourse to despotism itself, and the surrender of political privilege on the part of the many, in order to obtain the civil rights involved in the security of life and property, which it is the end of all governments to conserve—HENRY KIDDER, Supt. New York City Schools, 1871.

FREE SCHOOLS.

To foster with becoming liberality our literary institutions, and especially our normal schools, which are designed to supply our population with teachers, whose birth, spirit and habits are native, cannot fail to honor, and give increased popularity to our civil administration.

No charity can be more welcome and cheering to the thousands of our youth, who are comparatively poor in money, but rich in mind, than that which founds and upholds schools of science and art, wherein the dignity of learning and pure thought, and exalted character, are created and happily blended.

It is not easy to over estimate the value of such qualifications contributed by the State to the department of public instruction. Society will honor such contributions with grateful recognition. Thorough, but rapid and practical qualifications, such as well regulated normal schools are designed to impart, are the expressed want of our State, and the demand of our age.

And it is respectfully recommended that two, if not three, additional normal schools be established—one in the northeastern and the other the southeastern part of the State. The cost of these schools to the State would be small compared with their effective co-operative agency in vitalizing our free school system. We cannot have good common schools without good teachers. And these, for the most part, must be obtained from our native population, and educated and trained, under the fostering care of the State, and thus fitted for their high vocation. The annual investment of a few thousand dollars more, in educating native teachers, would yield a larger, and more appreciable dividend on behalf of popular education in our midst, than can possibly be realized from any like investment in bank stocks, Union Pacific Railroad, or even gold interest bearing five-twenty United States bonds.

WEST VIRGINIA UNIVERSITY.

Intimately connected with our common and Normal schools, are the arrangements made by our State for advanced education. Among these, the State University, at Morgantown, deservedly occupies the chief place. For the benefit of those in whose hands this report may fall, and who may not have other sources of information within their reach, it is deemed proper here to give some account of this Institution :

The National Congress having granted to the States a certain amount of land scrip, to aid in founding institutions whose object, in the language of the act, should be "*to promote the liberal and practical education of the industrial classes for the several pursuits and professions of life,*" this State, on condition of establishing and maintaining such an institution, received to aid her in so doing scrip for

150,000 acres. The University has an endowment of \$100,000—mainly derived from that source. Fifty thousand dollars have been contributed in grounds, buildings and money by the liberal and enterprising citizens of Morgantown; regular appropriations are also annually made by the Legislature, both for the current expenses and to increase the accommodations and appliances of the University, as its actual wants from time to time require. The Board of Regents consists of eleven gentlemen, one from each Senatorial District, two of whom go out of the Board every year, and their successors appointed by the Governor. The grounds of the University consist of about twenty acres, finely adapted for a college campus. It does not appear from the report of the Regents that any grounds have yet been purchased as authorized and required by Congress for experiments and improvements in agriculture. The buildings are commodious, well contrived and finished, and are already provided with apparatus, library, museum and other necessary appendages. Two State cadets from each Regent's district are required by law to be taught free of charge for tuition, books and stationery. The University seemed to attract but little attention at the beginning; but, under the able Presidency of Dr. Alex. Martin, it has rapidly risen to a first-class position among the scientific and literary institutions of the land. Less than forty students were present at the beginning, while last year's catalogue shows an aggregate of one hundred and seventy-one in attendance. It is thought that the increase so far this year indicates that the attendance will exceed two hundred, over fifty of whom are in the higher classes and departments of the University. The students are well distributed over the State, and several of them are from adjoining States. This large success is, no doubt owing in a great measure to the wise adaptation of the University to the actual wants of the State, and the advanced requirements of education. It is claimed in behalf of this institution that there has been no slavish copying of what others have done, without considering how far their plans and modes were suited to the new soil and atmosphere around them here; that this institution has taken hold of our youth as they are, and in all the elements of a thorough, practical education is rapidly leading them on in walks which promise to be of the greatest advantage to the State. Other elements of success are the character, both as scholars and teachers, of the gentlemen whom the Regents have been able to bring into its service as Professors; the thorough instruction imparted; the high standard of culture established, and the firm but kindly discipline maintained. It is believed that the University has suffered from too frequent changes of instructors, some of whom have remained just long enough to try their "prentice hand"

at such work, and when they began to understand it well enough to be of value, have yielded to the temptation of more remunerative positions elsewhere.

The limited resources of the institution, have no doubt hitherto prevented the Regents from employing the only adequate remedy for this, not the least of the many and serious difficulties which in less skillful hands would have ere now crippled or even wrecked the University. Mention might also be made of the absence of undue influence, from either sect or party, in the inner life of the institution, and the disposition of the people among whom it is located to discourage such establishments as elsewhere proved the ruin of so many students, as among the elements which contributed to secure so largely the support and confidence of all classes of our people. Should these things continue we have every assurance that only time and means are required to realize our fondest expectations of West Virginia University.

It may with much propriety, and some degree of pride, be said that the people of West Virginia have adopted, and are successfully developing the educational ideal of Virginia's great philosophical statesman. We have the common free school for the education of all in the rudiments of an English education, State Normal Schools for the training of teachers, and the University in which are taught the higher branches of mathematics, the classics, and all useful sciences.

IN CONCLUSION.

It may not be generally known, and yet it is true, that all the States of the Union have adopted a free school system of education. In their leading features these systems are the same. They are supported by general State and local taxation, operated and controlled by local agencies, and supervised and directed by State and county superintendency. The object and the prominent means of its accomplishment are the same in all, slight differences appearing only in the several systems. The amendments here recommended do not change or modify any prominent feature of our school system. In its essential parts our school law is fully equal to that of any State or country in which common free schools have been established, and in some particulars it is far in advance of the school systems of many of these States. The amendments proposed refer, mainly, to the minor details, and by which it is hoped to give more harmony and efficiency in the practical workings of its machinery. If the Legislature, therefore, should think proper to adopt some of these suggestions, and neglect others, or indeed, if all should be neglected, and our school law remain as it now is, the cause of popular education in our midst would still progress. It is now too deeply and dearly enshrined in the hearts of our people to be

overcome or seriously impeded by unessential irregularities, or inconveniences.

Kentucky, Ohio, Pennsylvania, Maryland, Virginia—each and every State whose territory touches the State of West Virginia, has adopted a free school system of some kind. We are surrounded on all sides by the friends, advocates and patrons of popular State education. Surrounded as we are by a cordon of States, inviting and pressing us forward, we could not, if we would, retrace our steps. The recognized claims of humanity, the dictates of an enlightened and liberal statesmanship, alike forbid a backward movement. Each common free school teacher in our State is a practical and efficient commissioner of immigration. Our twenty-two hundred and sixty-four, and more, public school houses, whose doors are open to all, scattered throughout the length and breadth of the State—situated in cities, towns and villages, in fertile valleys, and in our rich mineral mountain gorges, are so many refreshing springs on the great highway of emigration, inviting industry, enterprise and capital to stop on their journey and repose in our midst. They not only attract population and wealth, but are co-laborers in all the departments of science and industry that tend to the felicity of a people or the greatness of a State.

Very respectfully, your obedient servant,

C. S. LEWIS, *General Superintendent.*

STATE OF WEST VIRGINIA.

AUDITOR'S OFFICE,
CHARLESTON, October 30, 1871.

HON. C. S. LEWIS,

General Superintendent of Free Schools :

SIR : I transmit herewith a statement showing the condition of the school fund made up to the 1st day of September ult., and an abstract of the accounts thereof in my office.

Very respectfully.

E. A. BENNETT, *Auditor.*

THE SCHOOL FUND.

*Exhibit of Amount, and Description of Investments on Account of the
School Fund, on 1st September, 1871.*

1871.

Sept. 1. Stock in First National Bank of Fairmont.....	\$50,000 00
Stock in Parkersburg National Bank.....	40,000 00
Stock in First National Bank of Wellsburg.....	18,800 00
Stock in National Bank of West Va., at Wheeling.....	30,000 00
United States registered Central Pacific Railroad Bonds.	
No 2,037 dated August 2, 1866, interest from July 10, 1866.....	1,000 00
No 2,038 do do do do do do	1,000 00
No 2,039 do do do do do do	1,000 00
No 2,040 do do do do do do	1,000 00
No 2,041 do do do do do do	1,000 00
No 2,042 do do do do do do	1,000 00
No 2,043 do do do do do do	1,000 00
No 2,044 do do do do do do	1,000 00
No 2,045 do do do do do do	1,000 00
No 2,046 do do do do do do	1,000 00
No 2,047 do do do do do do	1,000 00
No 2,200 do January 22, 1868, do January 1, 1868	1,000 00
No 30 do do do do do do	5,000 00
No 251 do do do do do do	10,000 00
No 252 do do do do do do	10,000 00
United States registered Union Pacific Railroad Bonds.	
No 1,982 dated Jan. 21, 1869, interest from Jan. 1, 1869	10,000 00
No 1,525 do do do do do do	5,000 00
No 235 do March 13, do do February 10 do	10,000 00
No 236 do do do do do do	10,000 00
United States 5-20 bonds.	
No 492 dated Jan. 15, 1870, interest from Jan. 1, 1870.	500 00
No 2,123 do do 13 do do do do	1,000 00
No 2,124 do do do do do do	1,000 00
No 2,125 do do do do do do	1,000 00
No 653 do 15 do do do do	5,000 00
No 847 do do do do do do	10,000 00
Certificates United States 5-20 stock.	
No 714 dated Feb. 18, 1871, interest from Jan. 1, 1871	500 00
No 2,837 do do do do do do	1,000 00
No 2,838 do do do do do do	1,000 00
No 2,839 do do do do do do	1,000 00
No 2,840 do do do do do do	1,000 00
No 828 do do do do do do	5,000 00
No 1,051 do do do do do do	10,000 00
No 1,052 do do do do do do	10,000 00
No 11,519 do March 8, do do do do	100 00
No 11,520 do do do do do do	100 00
No 11,521 do do do do do do	100 00
No 24,030 do do do do do do	1,000 00
No 7,160 do do do do do do	5,000 00
No 10,302 do do do do do do	10,000 00

Total amount invested to date..... \$275,100 00

*Statement showing the condition of the School Fund on the first day of
September, 1871.*

1871.		
September 1	Total amount invested in stocks and bonds, as shown in schedule "A" herewith submitted.....	\$275,100 00
September 1	Balance in the Treasury uninvested at this date, as shown in schedule "B" herewith submitted.....	2,969 92
	Total.....	<u>\$278,069 92</u>

AUDITOR'S OFFICE,
CHARLESTON, Oct. 30, 1871.

I certify that the foregoing is correct.

E. A. BENNETT,
Auditor.

STATISTICAL TABLES,
COMPILED FROM THE
RETURNS OF THE COUNTY SUPERINTENDENTS,
SHOWING THE
CONDITION OF THE FREE SCHOOLS
IN
WEST VIRGINIA,
DURING THE SCHOOL YEAR ENDING AUG. 31, 1871.

EXPLANATION OF THE STATISTICAL TABLES.

TABLE A—Showing the receipts and disbursements in each county.

TABLE B—Showing the expenditures of the Building Fund in each county.

TABLE C—Showing the number and value of school houses and other school property.

TABLE D—Enrollment of youth between the ages of six and twenty-one years and the number attending school.

TABLE E—District schools and the number and grade of certificates.

TABLE F—Number of teachers; number months taught; average number of months taught, and number of pupils.

TABLE G—Age of pupils; salary of teachers; number of township officers and visits from officers

TABLE H—Amount of township levies; balance on hand and apportionment.

TABLE I—Showing the apportionment of State School Fund for the school years commencing September 1, 1870, and September 1, 1871; the enumeration of youth for the same years between the ages of six and twenty-one years; the amount disbursed during the school year ending August 31, 1871, and the amount due the several counties October 1, 1871.

TABLE K—Showing the value of the real estate and personal property in each township; the number of youth between the ages of six and twenty-one years in each township for 1871; and the distribution of the State School Fund of 1870 amongst the townships.

NOTE—For the reasons elsewhere stated these tables do not present a full and complete view of the condition of the free schools in many of the counties of the State. The general aggregate in each instance falls far below the true figures. It is hoped, however, that in the next annual report from this department, it will not be necessary to make a similar explanation.

TABLE A.
Showing the Receipts and Disbursements of the School Fund in each County.

COUNTY.	RECEIPTS FOR SCHOOLS.				EXPENDITURES FOR SCHOOLS.						
	From State.	From Levy.	From other sources.	Total.	Salary to Teachers.		Paid to Sec'taries of Board.	Paid for Apparat's	Commis- sion.	Contin- gencies.	Total.
					Males.	Females.					
Barbour.....	\$3,517 24	\$4,769 41		\$88,286 67	\$2,689 20	\$117 00	\$90 00	\$41 60	\$48 93	\$1,439 14	\$2,986 73
Berkeley.....	6,525 96	19,487 46	\$1,730 32	\$27,744 74	13,068 50	3,672 50	137 50	47 00	943 10	175 68	19,297 74
Boone.....	2,378 91	2,253 02		4,631 93	3,335 87½	260 95½	110 00	3 00	112 09	175 68	3,889 40
Braxton.....	3,538 50	4,183 31	722 75	8,444 56	3,265 63	414 00	85 00		302 13	175 68	4,242 74
Brooke.....	2,869 60	15,301 20	4,672 27	22,783 07	1,276 43	2,297 00	80 00	181 10	326 91	4,202 69	8,364 13
Cabell.....	8,623 08	6,014 67	258 08	14,895 83	5,072 00	1,024 00	125 00	166 00	75 00	27 10	6,499 10
Calhoun.....	1,769 28			1,769 28							
Clay.....	1,023 91	218 19		1,242 10	948 73	60 00	49 50		57 04	17 00	1,132 27
Doddridge.....	1,394 53	\$1,940 58		\$3,335 11	3,333 63	720 00	90 00	117 00		100 73	4,261 36
Fayette.....	\$3,385 42	\$2,263 65	16 35	\$5,665 42	\$4,237 56	\$401 94	100 00		9 20		4,748 70
Gilmer.....	2,456 04			2,456 04	2,157 75	719 25	100 00				2,977 00
Grant.....	2,173 77	7,094 80	187 79	9,456 36	840 00	1,128 66	\$82 00	99 90	\$153 81	\$31 77	2,990 22
Greenbrier.....	4,653 96	3,749 90	709 03	9,112 89	1,326 60	1,042 00	160 00		264 12	216 50	5,430 85
Hampshire.....	2,647 91	10,268 75		12,916 66	6,779 96	799 00	160 00		697 00	576 18	7,902 14
Hancock.....	2,187 07	7,171 55	463 30	9,821 92	3,689 94	1,370 00	95 00		45 71	230 20	5,430 85
Hardy.....	1,541 00	\$1,944 76	1,169 50	\$4,655 26	1,732 00	\$748 00	\$28 00		\$130 96	\$211 30	\$3,146 90
Harrison.....	8,981 32	22,532 00	1,648 02	33,061 34	16,945 35	3,330 83	289 00		1,434 93	1,816 21	22,812 32
Jackson.....	5,947 55	9,146 48	109 00	15,203 03	8,697 60	1,687 50	125 00		301 22	248 35	11,196 57
Jefferson.....	6,553 32	3,455 39		10,008 71	6,174 00	1,687 50	\$160 80		59 83	86 09	8,136 52
Kanawha.....	11,392 46	\$4,290 91	914 00	16,597 37	7,441 67	438 33	150 00	4 00	24 99	85 50	9,844 49
Lewis.....	5,696 00	7,112 00	892 00	13,600 00	4,485 00	\$120 00	125 00		512 00	112 89	8,629 89
Lincoln.....	3,161 44	7,943 44		10,504 88	4,000 92	\$281 27	100 00		17 20	18 00	4,733 00
Logan.....	3,006 02	1,007 17		4,013 19	10,560 70	4,308 33	210 00	76 00	276 22	522 85	15,934 10
Marion.....	8,048 32	20,489 38	3,074 00	31,611 70	4,583 44		75 00		539 72	774 14	6,367 30
Marshall.....	\$2,476 31	\$6,858 11	\$635 95	\$9,970 37							
Mason.....	8,067 16			8,067 16							
McDowell.....	1,030 14			1,030 14							
Mercer.....	3,919 77			3,919 77							

TABLE A—Continued.

COUNTY.	RECEIPTS FOR SCHOOLS.				EXPENDITURES FOR SCHOOLS.						
	From State.	From Levy.	From other sources.	Total.	Salary to Teachers.		Paid to Secretaries of Boards.	Paid for apparatus.	Commission.	Contingencies.	Total.
					Males.	Females.					
Mineral.....	\$ 3,082 76	\$ 6,250 00	\$ 29 36	\$ 9,362 11	\$ 4,043 00	\$ 704 00	\$ 145 00	\$ 200 00		\$ 90 14	\$ 4,982 14
Monongalia.....	7,041 97	14,789 48	181 36	22,012 80	11,478 75	1,945 00	200 00		\$ 450 46	221 11	13,790 32
Morgan.....	2,252 24			2,252 24							
Nichols.....	\$1,778 48	\$2,013 70		\$3,792 18	2,367 50	420 96	171 00		98 83	3,283 24	7,211 71
Ohio.....	9,757 92	15,422 97	182 76	25,363 65	10,237 50	1,715 00	150 00			78 66	2,684 56
Wheeling City.....	3,465 81	\$2,007 50	14,368 24	19,841 55	10,237 50	19,325 00	500 00		1,789 26	3,096 73	36,008 49
Pennsion.....	1,891 82	\$1,829 32	\$128 94	\$3,849 98	3,683 11	75 00	170 00	14 40	23 68	67 28	4,201 37
Pleasant.....	1,891 82	\$1,829 32	\$128 94	\$3,849 98	3,683 11	75 00	170 00	14 40	23 68	67 28	4,201 37
Pocahontas.....	7,041 97	14,789 48	181 36	22,012 80	11,478 75	1,945 00	200 00		\$ 450 46	221 11	13,790 32
Preston.....	1,891 82	\$1,829 32	\$128 94	\$3,849 98	3,683 11	75 00	170 00	14 40	23 68	67 28	4,201 37
Putnam.....	4,024 97	8,325 54		12,350 51	6,383 49	435 00	140 00		406 06	69 00	7,439 55
Raleigh.....	2,179 31	\$6,828 49	\$823 00	\$9,830 80	3,039 60	1,402 86	75 00		240 50	393 65	7,251 60
Randolph.....	1,048 34	\$660 25	\$6 00	\$1,714 59	986 00	75 00	54 00			102 97	1,130 00
Ritchie.....	4,814 59	\$10,183 44	6 25	\$15,004 28	3,472 80	4,134 50	100 00	4 50	138 83	306 33	6,982 57
Roane.....	4,024 97	8,325 54		12,350 51	6,383 49	435 00	140 00		406 06	69 00	7,439 55
Summers.....	2,179 31	\$6,828 49	\$823 00	\$9,830 80	3,039 60	1,402 86	75 00		240 50	393 65	7,251 60
Taylor.....	1,048 34	\$660 25	\$6 00	\$1,714 59	986 00	75 00	54 00			102 97	1,130 00
Tucker.....	4,151 90	6,545 35		10,700 25	5,229 91	532 00	75 00	4 50	138 83	306 33	6,982 57
Tyler.....	2,178 88	\$9,014 90	\$360 62	\$13,554 40	4,166 86	2,170 98	125 00	126 00	380 28	196 85	7,163 97
Wayne.....	6,368 81	\$7,669 31		\$14,038 12	7,211 66	988 00	125 00		184 00	302 58	8,769 16
Webster.....	992 32			992 32	1,632 00	442 00	45 00				2,119 32
Wetzel.....	5,104 15	13,238 64		18,342 79	8,686 29	1,281 99	140 00		240 07	220 97	10,669 33
Wirt.....	2,300 35	7,311 02		9,611 37	3,310 00	1,068 00	156 00	75 00	216 40		4,894 40
Wood.....	11,687 82	32,628 22	4,439 92	48,755 96	14,913 25	25,186 82	403 33	109 00	360 13	385 67	39,367 70
Wyoming.....	\$1,253 83			1,253 83							
Total.....	\$212,711 38	\$384,100 69	\$25,257 47	\$622,069 44	\$226,885 04 ^{1/2}	\$91,457 18 ^{1/2}	\$6,160 66	\$1,274 60	\$12,258 22	\$17,640 50	\$305,685 21

Numbers marked thus * denotes that they are incomplete.

†New county, formed by an act of the last Legislature.

‡School and building fund.

TABLE B.

Showing the Expenditures of the Building Fund in each County.

COUNTY.	EXPENDITURES.						Total.
	For land.	For Houses.	For rent.	For repairs.	Furniture	Interest.	
Barbour.....	\$ 225 00	\$ 7,401 43	.....	\$ 6 25	.....	.....	\$ 7,632 68
Berkeley.....	*2,309 50	1,103 00	\$ 168 50	578 30	\$ 68 10	.....	4,225 40
Boone.....	50 00	808 41	.....	109 00	.....	.....	1,067 41
Braxton.....	7 00	671 46	5 50	24 60	.....	.....	1,708 56
Brooke.....	250 00	4,231 25	.....	368 30	273 28	.....	5,122 83
Calbell.....	507 00	2,111 19	12 00	291 55	110 00	.....	3,019 74
Calhoun.....	.....	626 00	.....	.....	.....	.....	626 00
Clay.....	.....	5,438 16	14 00	7 50	250 00	.....	5,654 66
Doddridge.....	*145 00	1,405 30	.....	1 00	.....	.....	1,425 30
Fayette.....	19 00	.....	.....	.....	.....	.....	.....
Gilmer.....	145 00	885 66	19 00	327 93	87 90	.....	1,465 49
Grant.....	200 00	4,470 00	60 00	120 00	220 00	.....	5,070 00
Greenbrier.....	10 00	2,963 83	21 75	179 44	72 20	.....	3,247 22
Hampshire.....	265 00	1,797 46	.....	767 50	.....	.....	2,829 96
Hancock.....	*350 00	987 00	9 00	72 80	27 25	.....	1,445 85
Hardy.....	220 00	4,824 14	1,200 00	47 76	89 77	.....	8,193 67
Harrison.....	20 00	3,340 19	117 50	169 67	209 15	.....	3,856 51
Jefferson.....	15 00	450 00	181 00	887 83	336 25	.....	1,870 08
Kanawha.....	*119 00	*6,888 46	.....	*133 25	*117 00	.....	*7,257 71
Lewis.....	312 79	2,180 92	119 40	178 50	312 00	\$ 49 00	3,162 61
Lincoln.....	.....	820 00	.....	43 75	.....	.....	863 75
Logan.....	20 00	4,894 50	.....	44 00	.....	.....	4,938 50
Marion.....	1,155 00	7,079 31	70 00	261 48	509 00	.....	9,074 79
Marshall.....	.....	1,816 30	25 00	100 00	.....	.....	1,941 30
Mason.....	.....	.....	.....	.....	.....	.....	.....
McDowell.....	.....	.....	.....	.....	.....	.....	.....
Mercer.....	569 75	1,939 00	51 33	484 05	185 00	.....	3,229 08
Mineral.....	210 00	4,935 36	65 25	212 00	15 00	.....	5,437 61
Monongalia.....	.....	.....	.....	.....	.....	.....	.....
Monroe.....	12 75	813 50	38 50	20 50	25 25	.....	910 50
Morgan.....	4 00	1,533 50	2 00	11 05	.....	.....	1,560 55
Nicholas.....	.....	5,250 00	.....	40 37	28 00	.....	5,313 37
Ohio.....	2,603 45	31,016 84	862 00	1,151 75	437 17	76 95	35,748 16
Wheeling City.....	83 55	542 50	.....	198 65	39 90	.....	864 60
Pendleton.....	150 00	1,730 00	64 60	42 50	.....	.....	1,987 10
Pleasants.....	21 75	948 85	20 00	54 02	146 40	.....	1,191 02
Pecahontas.....	15 00	3,806 74	.....	747 10	220 00	.....	4,773 84
Preston.....	.....	.....	.....	.....	.....	.....	.....
Putnam.....	.....	20 00	.....	2 50	1 25	.....	23 75
Raleigh.....	.....	1,124 56	.....	22 00	35 00	.....	1,181 56
Randolph.....	.....	1,469 97	.....	97 00	389 50	.....	1,956 47
Ritchie.....	64 00	11,933 66	500 00	61 15	538 80	.....	12,897 61
Roane.....	.....	.....	.....	.....	.....	.....	.....
Summers.....	40 00	1,448 00	58 37	818 57	496 95	.....	2,256 89
Taylor.....	.....	.....	.....	.....	.....	.....	.....
Tucker.....	.....	2,528 50	50	85 32	18 60	.....	2,632 92
Tyler.....	118 00	3,877 57	16 90	539 63	25 87	.....	4,377 97
Upshur.....	20 00	3,543 00	164 00	117 13	196 00	.....	4,030 13
Wayne.....	25 00	.....	.....	.....	.....	.....	25 00
Webster.....	.....	1,600 00	8 00	364 40	68 14	.....	2,040 54
Wetzel.....	40 00	3,134 27	101 25	445 84	43 00	.....	3,764 36
Wirt.....	9,220 00	22,892 46	126 00	338 72	466 62	136 67	33,180 47
Wood.....	.....	.....	.....	.....	.....	.....	.....
Wyoming.....	.....	.....	.....	.....	.....	.....	.....
Total.....	\$19,457 54	\$17,339 34	\$ 3,794 35	\$ 9,774 41	\$ 5,358 35	\$ 262 62	\$21,293 51

Numbers marked thus * denotes that they are incomplete.

TABLE C.
Showing the Number and Value of School Houses, &c.

COUNTY	SCHOOL HOUSES.					VALUE OF SCHOOL PROPERTY.					Total value of school property.		
	Frame.	Stone.	Brick.	Log.	Whole Number	Number not yet Completed.	Number Built this Year.	Value of Land.	Value of School Houses.	Furniture		Library.	Apparatus.
Barbour.....	63			1	64			\$410 00	\$21,424 00	\$3,085 00		\$595 00	\$21,834 00
Berkley.....	24	2	11	7	44			1,998 83	28,376 00			28 00	34,054 83
Boone.....	1			35	36	2		1,250 00	7,322 00				7,600 00
Braxton.....	5			6	11			7 00	2,653 00			150 00	2,820 00
Brooke.....	20				25		3	3,626 00	55,593 00	895 00	\$550 00	490 00	71,154 00
Cabell.....	11		1	30	42	1	2	860 00	13,979 00	174 00		175 00	15,178 00
Calhoun.....													
Clay.....	2			8	10	1	1	84 00	5,021 50	20 00		10 00	5,135 50
Coddridge.....	24			10	34	9	3	5,000 00	4,982 00	988 00		8 00	10,968 00
Coyette.....	7			45	52	1	6	55 00	1,980 00				2,030 00
Gilmer.....	6			20	26		3		5,850 00	110 00			6,020 00
Grant.....	13			22	39		5	309 45	9,218 00	774 68		60 00	10,273 03
Greenbrier.....	22	1		300	25		6	1,405 00	27,875 00	1,450 00		25 00	30,755 00
Hampshire.....	27			22	50	3	5	517 00	16,708 75	488 00		5 00	17,718 75
Hancock.....	19			22	44		3	1,715 00	28,900 00	1,084 00	28 00		31,897 00
Hardy.....	1			11	16		3	1,216 00	10,475 00	985 00		40 00	12,716 00
Harrison.....	96			2	100	11	5	5,162 00	61,320 00	361 15		6 00	66,859 15
Jackson.....	43			38	81		9	1,785 00	26,870 00	449 00		120 00	29,324 00
Jefferson.....	5	4	11	6	26		1	1,170 00	13,900 00	1,092 00		232 00	16,064 00
Kanawha.....													
Lewis.....	30			20	50	8	9	1,825 00	21,821 00	125 00			22,771 00
Lincoln.....	1			30	40	2	3	162 00	5,925 00	134 50			6,221 50
Logan.....				30	31		15	30 00	6,298 48				6,328 48
Marion.....	76			3	79		5	3,760 00	51,739 00	4,293 00	50 00	281 00	60,223 00
Marshall.....	37	1		5	43	2	1	732 00	20,000 00	265 00			20,967 00
Mason.....													
McDowell—No report.													

TABLE C—Continued.

COUNTY.	SCHOOL HOUSES.					VALUE OF SCHOOL PROPERTY.					Total value of school property.		
	Frame.	Stone.	Brick.	Log.	Whole number.	Number not yet Completed.	Number built this year.	Value of Land.	Value of School Houses.	Furniture		Library.	Ap'aratus
Mercer.....	16	2	5	6	23	10	6	\$837 75	\$11,885 00	\$1,286 00			\$13,948 75
Mineral.....	68	1	1	1	39	1	1	1,518 25	46,328 50		\$14 00	\$375 00	46,235 75
Monongalia.....													
Monroe.....													
Morgan.....	18			6	24	1	1	320 00	6,971 00	250 00		25 00	7,566 00
Nicholas.....	8			27	35	5	4	37 00	5,186 00	75 00		7 10	5,363 10
Ohio.....	29	1	1	1	30	1	1	\$1,450 00	\$25,200 00	\$3,200 00			30,850 00
Wheeling City.....	2	7			8			33,000 00	100,000 00	11,500 00		1,000 00	145,500 00
Pendleton.....	22			34	56	2	4	485 50	12,565 00	915 00		213 00	13,293 50
Pleasants.....	22			4	26			185 00	4,825 00			14 00	10,024 00
Pocahontas.....	13	2	17	32	62	1	4	584 50	8,832 40	1,100 00		65 00	10,541 99
Preston.....	91	1	9	1	101	1	4	1,390 00	40,647 00	996 00		67 50	43,100 50
Putnam.....													
Raleigh.....				36	36	9	3	230 00	9,000 00	1 25			9,001 25
Randolph.....	18			26	44	1	2	851 00	11,619 00	182 00		200 00	12,852 00
Ritchie.....	27			70	97		5	1,020 00	25,854 58	536 00		234 00	27,654 58
Ruane.....	13			52	65	3	1	349 00	16,304 00	1,139 00			17,792 00
Summers.....													
Taylor.....	34	1	2	2	37	2	2	2,445 00	27,071 00	1,300 95		60	30,967 85
Tucker.....	4			1	5	2	5	2,028 68	92,038 00	192 00			92,453 00
Tyler.....	38	2	11	11	53	3	5	650 00	22,610 00	192 00			23,452 00
Upshur.....	42			2	44	3	1	785 00	19,530 20	642 50	14 40		20,972 10
Wayne.....	3			45	48	3	5	865 00	12,971 00	990 50			14,826 50
Webster.....	1			2	3	4	1						
Wetzel.....	32	1	34	9	67	4	9	800 00	24,075 00	300 00			25,235 00
Wirt.....	24			9	33	2	4	875 00	16,890 00	319 00		80 00	17,964 00
Wood.....	78	2	12	92	184	14	4	11,825 00	48,650 00	1,689 87	553 00	311 00	63,028 87
Wyoming.....	1			24	25								
Total.....	1127	10	63	859	2059	112	151	\$91,424 28	\$973,293 08	\$42,006 40	\$1,214 40	\$4,768 10	\$1,013,326 26

Numbers marked thus * denotes they are incomplete.

Numbers marked thus * denotes they are incomplete.

TABLE—D.

Enrollment of youth between the ages of six and twenty-one years, and number attending school.

COUNTY.	WHITE.		COLORED.		TOTAL.		Whole Number.		No. Attending School.		Daily Average.	
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Total.	Total.	Males.	Females.
Barbour.....	1,801	1,794	63	64	1,864	1,858	3,812	1,237	1,127	2,364	877	864
Berkeley.....	915	761	30	20	945	780	4,963	1,317	876	2,193	878	688
Boone.....	1,247	1,138	16	9	1,263	1,147	1,735	680	437	1,027	417	311
Braxton.....	953	970	20	10	1,013	980	2,430	828	606	1,434	389	220
Brooke.....	1,327	1,180	32	26	1,359	1,206	1,993	671	586	1,157	225	263
Cabell.....							2,565	781	487	1,268	530	427
Cathoun.....							896	150	122	272	86	74
Clay.....	1,450	1,317	2	2	1,452	1,319	2,771	684	647	1,331	606	471
Dodds.....	1,319	1,209	22	15	1,341	1,224	2,665	867	703	1,560	617	410
Payette.....	913	927			913	927	1,840	700	720	1,420	650	660
Gilmer.....	627	699	1,326	53	62	105	1,431	327	259	686	221	176
Grant.....	1,789	1,766	177	201	1,966	1,967	3,833	9312	282	8,004	2,256	217
Hampshire.....	1,276	1,104	112	104	1,388	1,208	2,596	971	724	1,695	616	421
Hancock.....	785	744	1	1	786	745	1,530	492	408	900	353	233
Hardy.....	872	813	124	80	996	893	1,880	650	427	1,706	176	128
Harrison.....	3,018	2,877	128	96	3,146	2,973	6,119	2,539	2,216	4,754	1,636	1,440
Jackson.....	2,232	2,009	10	19	2,242	2,028	4,270	1,665	1,190	2,655	1,036	844
Jefferson.....	3,960	3,790	280	308	4,240	4,098	4,561	622	513	1,137	365	257
Kanawha.....	2,289	1,936	38	41	2,327	1,977	8,348	91,023	91,095	92,117	9621	9567
Lewis.....	1,122	1,014			1,122	1,014	2,136	928	842	1,770	711	632
Logan.....	1,072	900	19	9	1,191	909	2,000	6184	6202	9,806	121	176
Marion.....	2,771	2,228	23	13	2,794	2,241	5,335	2,185	1,764	3,949	1,648	1,324
Marshall.....	91,463	1,459	2	3	1,465	1,362	2,827	9923	813	91,736	632	630
Mason.....							708					
McDowell.....							1,908					
Mercer.....	998	870	45	46	1,043	916						

TABLE D—Continued

COUNTY.	WHITE.		COLORED.		TOTAL.		No. ATTENDING SCHOOL.		DAILY AVERAGE.	
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Total.	Total.
	Whole Number.		Total.		Total.		Total.		Total.	
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
Mineral.....	989	936	68	54	1,057	990	697	601	1,298	361
Monticello.....	2,471	2,303	7	6	2,478	2,309	2,050	1,665	3,715	1,152
Monroe.....	1,366	1,283	189	100	1,555	1,453	1,547	1,547	1,488	1,152
Morgan.....	851	656	21	19	872	675	695	501	1,096	495
Nicholas.....	965	876	13	5	978	881	859	251	2,011	374
Ohio.....	3,886	3,938	66	61	3,942	3,999	1,198	1,135	2,353	1,087
Wheeling City.....	1,235	1,147	14	19	1,249	1,166	1,066	669	1,917	1,005
Pendleton.....	706	635	5	3	711	638	522	396	918	269
Pleasants.....	632	580	48	36	680	616	448	335	783	306
Pocahontas.....	2,827	2,378	22	24	2,849	2,402	1,845	1,574	3,419	1,549
Preston.....	847	861	5	4	852	865	547	435	982	359
Putnam.....	1,937	887	14	12	1,951	879	677	574	1,251	518
Raleigh.....	1,748	1,565	8	5	1,756	1,570	990	691	1,597	680
Randolph.....							1,092	865	1,967	926
Richie.....										
Roane.....										
Summers.....										
Taylor.....							2,729	849	1,593	543
Tucker.....							707	982	733	1,077
Tyler.....							3,032	929	880	1,116
Upshur.....	2,212	1,224			1,212	1,224	2,436	1,019	1,847	936
Wayne.....	1,854	1,662	42	20	1,900	1,681	3,591	597	1,945	852
Webster.....	1,869	1,680					683			
Wetzel.....	641	760					3,554	1,420	2,957	1,112
Wirt.....	3,374	3,172	112	89	3,491	3,261	1,614	1,552	1,754	1,448
Wood.....							2,889	2,597	5,486	1,989
Wyoming.....										
Total.....	62,513	50,578	3,005	1,010	64,222	59,247	41,586	35,413	70,990	28,758
										51,336

TABLE E.
Districts, Schools and Number and Grade of Certificates.

COUNTY.	DISTRICTS.	SCHOOLS.				EXAMINATION AND GRADE OF CERTIFICATE.								
		Number of School Districts.	High.	Graded.	Common.	Total.	No. 1.	No. 2.	No. 3.	No. 4.	No. 5.	Number rejected.	Number of applicants.	Number Granted.
COUNTY.	Barbour.....	69			64	64	16	25	10	1	3			55
	Berkeley.....	41		1	48	49	4							49
	Boone.....	12			38	38	4	6	13	10	16			25
	Braxton.....	84			46	46	2	4	8	7	4			48
	Brooks.....	23		3	24	27	26	17	5					43
	Cabell.....	34			43	43	22	16	12	12				62
	Calhoun.....	15												
	Clay.....	16			15	15			5	6	1			12
	Doddridge.....	57			43	43	10	11	16	3				40
	Fayette.....	38			53	53	6	9	10	13	1			39
	Gilmer.....	35			39	39	8	11	14	3				36
	Grant.....	38			38	38	2	9	6	8	10			51
	Greenbrier.....	64			84	84	2	27	16	3	1			64
	Hampshire.....	24			62	62	1	14	27	14	8			64
	Hancock.....	14		1	92	92	7	24	3					34
	Hardy.....	14		1	17	18			1	6		2		15
	Harrison.....	93		2	100	102		36	37		7	3		100
	Jackson.....	74		2	72	74	18	23	22	11				83
	Jackson.....	23			70	70	8	24	10	1				44
	Jefferson.....	111		82	97	209	39	37	23	4	6			110
	Kanawha.....	59	1		63	64	13	21	11	2				47
	Lewis.....	27			45	45	6	10	11	14	7			52
	Lincoln.....	49			48	48	6	6	12	15	4			43
	Logan.....	78	1	4	83	86	35	33	17	4	9		3	108
	Marion.....	90				44	44	25	40	28	2			185
	Marshall.....	70												96
	Mason.....	23				12	12	3	4	6	3	1		17
	McDowell.....													
	Mercer.....					27	27	2	7	11	10	3		33
	Mineral.....	31		1	73	75	27	27	26	7	2			62
	Monongalia.....	80												

TABLE E—Continued.

COUNTY.	DISTRICTS. Number of School Districts.	SCHOOLS.			EXAMINATION AND GRADE OF CERTIFICATES.								
		High,	Graded.	Common.	Total.	No. 1	No. 2	No. 3	No. 4	No. 5	Number rejected	Number of applicants	Number Granted
Monroe.....	13			25	25	25	14	6	1				45
Morgan.....	38			26	26	5	10	9	4	1			29
Nicholas.....	38			39	39		6	7	10	9			31
Ohio.....				28	30	14	19	8		1			42
Wheeling City.....		2		17	9	25	33	9					65
Pendleton.....	27			56	56	2	2	10	27	17			58
Pleasant.....	18			26	26	9	7	9	2				27
Pocahontas.....	26			30	30	2	6	10	5	4			27
Preston.....	95	1		103	104	13	42	50	9	3			117
Putnam.....	30												
Raleigh.....	46			30	30	4	6	11	8	15			43
Randolph.....	46			40	40	6	7	5	10	3			31
Ritchie.....	70			76	76	4	21	23	18	8			74
Roane.....	60			64	64	12	12	23	10	3			60
Summers.....													
Taylor.....	42		2	40	42	25	22	6	2				54
Tucker.....	6			14	14		6	4	3	2			14
Tyler.....	56		1	55	56	14	30	20	0				79
Upshur.....	50		2	45	47	10	22	14	8	3			67
Wayne.....	54			62	62	9	20	13	7	7	2		66
Webster.....	10						1	3	2	2			8
Wetzel.....	59			67	67	16	35	16	6				72
Wirt.....	33			35	35	10	7	4					21
Wood.....	86		17	92	109	19	37	50	19	6			130
Wyoming.....	32					1	6	10	15	2			34
Total.....	2,339	3	48	2,272	2,323	534	808	667	324	173	5	108	2,506

Numbers marked thus * denote they are incomplete.
†Grammar.

TABLE F.
Number of Teachers—Number Months Taught, and Number of Pupils.

COUNTY.	TEACHERS.		MONTHS TAUGHT.						NUMBER OF PUPILS STUDYING.						
	Males.	Females.	Total.	Months by Males.	Months by Females.	Total.	Average No. of Months Taught.	Orthog-raphy.	Reading.	Writing.	Arith-metic.	Geogra-phy.	English Gram'r.	Algebra.	Other Branch's.
Barbour.....	61	3	64	194.50	9	203.50	3.18	1,926	1,420	988	817	370	311	35	60
Berkeley.....	41	11	52	274.25	65	339.25	6.57	1,486	1,404	1,276	852	615	442		11
Boone.....	37	2	39	106.66	8	114.66	2.94	736	503	264	138	68	57	3	
Braxton.....	40	6	46	120	15	135	2.93	1,108	830	484	340	111	122	3	5
Brooke.....	21	16	37	128.80	60.33	189.13	5.11	1,028	1,465	1,053	1,206	1,158	1,151		128
Cabell.....	42	17	59	141.50	38	179.50	3.04	1,285	980	666	1,256	284	335		11
Calhoun.....	14	1	15	23.70	3	26.70	2.18	1,112	154	140	17	114	15	12	
Clay.....	34	8	42	104	27	131	3.12	939	901	485	329	73	102	1	
Doddridge.....	50	5	55	149	18	167	3.03	910	991	599	529	171	239	6	
Fayette.....	32	4	36	96	12	108	3.00								
Gilmer.....	36	6	42	139	13.50	152.50		470	404	325	177	104	156		
Grant.....	61	11	72	245	50	295	4.09	1,259	1,214	1,184	722	477	376	5	114
Greenbrier.....	38	6	44	198	17	215	3.20	1,065	1,067	1,032	647	197	213		9
Hampshire.....	16	8	24	87	38	125	6.43	1,290	1,241	1,190	130	170	150		
Hancock.....	13	6	19	32	24	56	2.44	1,040	1,335	1,278	790	168	175	40	128
Hardy.....	95	25	120	374.30	98.50	472.80	3.94	3,859	3,460	2,308	2,012	672	673	43	
Harrison.....	65	27	92	240	74.50	314.50	3.42	1,882	1,664	1,261	1,144	465	344	19	22
Jackson.....	23	6	29	147	46	193	3.42	1,844	1,797	1,261	8	362	222		51
Jefferson.....	33	8	41	160	11	171	4.11	1,427	1,219	1,039	183	1318	1,333	29	199
Kanawha.....	80	18	98	292	62	354	4.71	1,894	1,874	1,120	118	312	492		7
Lewis.....	33	18	51	146.66	52	198.66	3.40	836	575	331	255	76	153		
Lincoln.....	44	3	47	132	9	141	3.00	1,415	1,113	1,053	112	14	122		144
Logan.....	43	3	46	296	130	426	4.43	3,810	3,323	2,236	2,750	767	650	148	969
Marion.....	67	29	96	296	58	354	4.43	1,536	1,339	1,068	986	324	301		11
Marshall.....	37	10	47	161.50											
Mason.....															
McDowell.....															
Mercer.....															

TABLE F—Continued.

COUNTY.	TEACHERS			MONTHS TAUGHT.			NUMBER OF PUPILS STUDYING.								
	Males.	Females	Total.	Months by Males.	Months by Females.	Total.	Average No. of Months Taught.	Orthog-raphy.	Reading	Writing	Arith-metic.	Geogra-phy.	English Gram'r	Algebra	Other Branches
Mineral.....	34	5	39	133.50	21	154.50	305	202	161	100	100	25	21	4	
Monongalia.....	71	8	79	234	41	335	424	2,730	2,406	1,815	1,368	612	679	22	44
Monroe.....	24	3	27	96	12	108	400	648	621	554	469	136	100	6	213
Morgan.....	30	3	33	94	7.50	101.50	307	776	583	420	216	44	87		
Nicholas.....	17	16	33	100.40	*77.50	*177.90	539	*491	488	386	253	7207	178	128	138
Winfield City.....	*32	65	97	130	520	650	1,000	2,589	2,188	1,663	2,265	777	306	90	1,067
Pendleton.....	55	69	124	200	8	214	362	1,139	1,077	879	219	139	169	71	2
Pleasants.....	19	7	26	28	21	80	400	612	488	350	98	78	73		
Pocahontas.....	24	7	31	87.50	19	106.50	343	657	699	449	330	83	149	50	36
Preston.....	96	14	110	351.50	49	400.50	361	2,927	2,626	1,993	1,122	273	525	50	36
Putnam.....															
Raleigh.....	37	1	38	100.50	3	103.50	273	798	373	310	187	20	64	20	
Randolph.....	29	10	39	97	35	132	338	1,055	864	698	362	172	283	40	39
Ritchie.....	*30	*28	58	98	98.70	*196.70	*339	1,254	*1,229	866	450	135	164		
Roane.....	*66	4	64	206.50	13	*219.50	*243	1,667	882	428	308	74	34		
Summers.....															
Taylor.....	*33	*8	41	111	43	*154	*433	1,073	*1,218	836	236	721	*241	18	31
Tucker.....	13	1	14	16	16	*16	*228	246	163	100	68	17	62		
Tyler.....	57	10	67	208	34	242	361	1,769	1,600	1,091	666	193	198		
Upshur.....	*33	*22	55	124	*73	*197	338	*1,661	1,321	1,130	952	740	723	116	104
Wayne.....	63	10	73	237.75	28.50	266.25	364	1,779	1,250	463	379	141	117	2	6
Webster.....	23	9	32	23	7	30	*333								
Wetzel.....	82	9	91	223	44	267	437	2,116	1,112	567	648	214	207	14	
Wirt.....	29	11	40	93	38	131	327	864	864	572	398	172	168	101	40
Wood.....	*34	48	82	335.83	*264.75	*600.58	534	5,325	4,016	3,220	1,878	1,647	983	101	
Wyoming.....	34			102		102	300	400	600	300	300	60	25		
Total.....	1,051	517	2,468	7,721.75	2,538.28	10,260.03	384	60,342	43,026	36,527	24,317	102,63	104,16	697	3,064

Numbers marked thus * denote they are incomplete.

TABLE G.

Age of Pupils—Salary of Teachers—Number of Township Officers, and Visits from Officers.

COUNTY.	AVERAGE AGE OF PUPILS.			AVERAGE SALARY OF TEACHERS.			OFFICERS.			VISITS.		
	Males.	Females.	General Average.	Males per Month.	Females per Month.	General Average.	Clerks.	Commissioners.	Trustees.	County Sup'ts.	Other Officers.	Total.
Barbour.....	13.40	11.80	14.40	\$29.55	\$.....	\$29.55	7	21	207	42	139	181
Berkeley.....	11.50	10.00	10.75	47.45	56.06	47.44	7	21	123	.....	.....	.....
Boone.....	11.30	11.40	11.20	31.37	24.00	32.68	5	15	36	21	75	96
Braxton.....	12.00	11.00	15.50	27.29	27.60	27.40	4	12	22	45	67	112
Brooks.....	11.60	10.88	11.44	.....	.....	39.76	3	9	69	11	92	103
Cabell.....	11.33	10.66	10.99	35.96	26.84	31.40	5	15	102	33	34	67
Calhoun.....	.....	.....	.....	.....	.....	.....	5	15	45	.....	.....	.....
Clay.....	13.00	8.00	8.50	31.63	20.00	25.81	4	12	48	8	31	39
Clayton.....	11.25	10.75	11.00	32.09	24.00	28.50	6	18	171	21	69	90
Dodridge.....	12.20	11.70	11.70	28.44	22.33	27.50	4	12	114	62	110	162
Fayette.....	12.00	10.75	11.38	25.75	18.50	22.12	4	12	105	4	28	32
Gilmer.....	12.50	12.00	12.25	35.00	32.16	33.32	3	9	114	.....	78	106
Grant.....	12.00	12.00	12.00	.....	.....	32.63	10	30	.....	28	52	80
Greene.....	12.80	12.80	12.80	29.20	29.30	29.25	6	18	192	14	120	134
Hancock.....	12.25	11.75	12.00	42.41	36.05	36.23	4	12	72	27	106	133
Hardy.....	11.19	11.70	11.45	33.00	33.04	33.28	3	9	42	36	36	72
Harrison.....	12.00	10.00	11.00	42.63	33.94	38.28	10	30	234	.....	189	189
Harrison.....	11.87	10.12	10.99	36.24	24.57	30.40	5	15	221	22	72	94
Jackson.....	11.73	10.85	11.29	42.00	36.25	30.12	10	30	221	22	72	94
Jackson.....	11.66	10.33	11.00	.....	.....	.....	10	30	221	22	72	94
Kanawha.....	.....	.....	.....	30.00	30.00	30.00	6	18	182	40	113	152
Lewis.....	12.70	12.00	12.35	32.00	80.00	31.00	7	21	182	40	113	152
Lincoln.....	11.00	12.00	11.50	30.31	29.03	29.67	5	15	81	36	174	189
Logan.....	12.00	11.00	11.50	33.04	33.14	34.00	8	24	234	38	145	145
Marion.....	12.00	11.00	11.50	33.04	33.14	34.00	8	24	234	38	145	145
Mason.....	12.80	12.40	12.60	.....	.....	37.00	9	27	270	38	139	177
McDowell.....	.....	.....	.....	.....	.....	.....	10	30	210	30	69	.....
Mercer.....	.....	.....	.....	.....	.....	.....	3	9	69	.....	.....	.....
Mercer.....	.....	.....	.....	.....	.....	.....	7	21	30	.....	.....	.....

FREE SCHOOLS.

TABLE G—Continued.

COUNTY.	AVERAGE AGE OF PUPILS.			AVERAGE SALARY OF TEACHERS.			OFFICERS.			VISITS.		
	Males.	Females.	General Average.	Males per Month.	Females per Month.	General Average.	Clerks.	Commissioners.	Trustees.	County Sup'ts.	Other Officers.	Total.
Mineral.....	13.00	11.5	13.00	39.03	30.37	39.66	7	21	83	34	90	124
Monongalia.....	12.62	11.5	12.12			34.70	7	21	240	63	252	315
Morgan.....	13.00	12.5	12.50	35.08	30.37		7	21	135			
Nicholas.....	12.34	11.6	11.50	25.12	15.00	35.04	6	18	114	29	42	71
Ohio.....	10.50	11.8	10.10	46.50	35.00	23.28	5	15	93	23	90	113
Wheeling City.....	10.00	10.6	10.05	78.75	37.16	40.75	6	18		24	56	80
Pleasants.....	12.83	11.33	12.08	34.71	23.00	57.95	6	18		378	103	481
Pendleton.....	13.00	12.00	12.50	27.76	33.33	29.90	6	18	81	37	326	363
Pocahontas.....	12.25	11.00	11.63	29.31	25.11	30.54	4	12	54	30	64	84
Preston.....	11.33	11.75	11.54	38.72	27.50	33.14	8	24	285	57	222	279
Putnam.....							6	18	18			
Raleigh.....	11.50	11.00	11.25	33.34		33.34	6	18	75	29	50	79
Randolph.....	11.62	11.08	11.35	29.15	18.83	23.49	9	27	138	34	103	137
Richie.....	10.00	10.00	10.00	37.58	41.76	39.67	4	12	210	46	145	191
Roane.....	11.41	10.25	10.83	30.98	33.46	32.22	7	21	180	42	126	162
Summers.....	No report.											
Taylor.....	11.33	11.33	11.33	35.49	37.21	36.38	9	27	126	30	82	112
Tucker.....							3	9	18	16	10	26
Tyler.....							6	18	68	39	166	196
Upshur.....	12.60	12.60	12.60	33.60	23.60	29.60	6	18	150	65	156	214
Wayne.....	12.00	11.00	11.50	30.84	33.43	32.13	5	15	162	35	169	204
Webster.....							3	9	33	22	6	39
Wetzel.....	13.50	12.25	12.87	38.50	23.13	33.81	6	18	177	43	13	213
Wirt.....	12.71	11.43	12.07	35.59	28.10	31.84	7	21	99	22	111	123
Wood.....	11.90	10.80	11.00	38.87	31.30	35.09	10	30	258	56	369	426
Wyoming.....				25.00		25.00	5	15	96	35	800	835
Total.....	11.85	11.20	11.52	34.95	32.13	32.69	324	975	7,057	1,649	5,696	7,345

Numbers marked thus † denote they are incomplete.

TABLE H.

Amount of Township Levies—Balance on Hand and Apportionment.

COUNTY.	TOWNSHIP LEVIES.				BALANCE ON HAND AND APPORT'M'NT		
	No. of c'ts for build'g	No. of c'ts for school.	Amount for Building.	Amount for School.	Balance on Hand.	Apportion'd to Whites.	Apportioned to Colored.
Barbour.....	39.28	30.83	\$4,503 28	\$3,616 41	.....	\$3,223 00	\$222 00
Berkeley.....	6.15	15.43	5,640 30	15,431 38	\$2,380 09	6,831 43	753 06
Boone.....	21.23	44.00	1,049 24	2,622 67	.....	.....	.....
Braxton.....	20.00	18.75	2,088 04	2,273 07	2,466 98	4,961 60	109 92
Brooke.....	30.33	31.36	7,115 95	8,185 25	1,089 56	4,949 73	\$114 79
Cabell.....	13.33	40.00	1,912 72	8,364 98	1,013 42	\$7,062 97	\$324 63
Calhoun. No report.	.....	.....	.....	.....	.....	.....	.....
Clay.....	42.50	30.00	1,516 21	1,044 17	\$233 21	\$399 69	.....
Doddridge.....	38.00	30.00	\$2,470 42	\$1,630 03	.....	\$1,780 00	.....
Fayette.....	30.00	28.00	\$2,138 42	\$3,750 08	.....	\$4,474 43	\$42 02
Gilmer.....	\$28.33	28.33	.....	.....	.....	.....	.....
Grant.....	16.66	23.33	2,274 29	4,895 08½	418 45	3,309 49	142 01
Greenbrier.....	\$24.37	15.55	\$6,666 86	14,841 98	\$267 95	\$244 25	\$76 71
Hampshire.....	20.00	23.18	4,433 03	5,843 00	2,433 60	\$2,418 23	\$380 54
Hancock.....	\$21.40	23.75	\$3,490 60	4,768 24	\$277 55	.....	.....
Hardy.....	\$5.00	\$12.00	.....	\$1,944 76	\$271 00	.....	.....
Harrison.....	\$22.12	\$22.63	\$8,892 71	\$14,153 18	\$1,839 94	20,438 86	\$321 00
Jackson.....	16.00	40.00	4,290 70	8,519 78	1,378 38	11,321 56	.....
Jefferson.....	10.50	9.80	641 98	4,420 68	\$621 60	\$108 52	\$628 52
Kanawha.....	\$20.12	\$26.66	\$2,639 49	\$10,756 78	\$1,628 30	\$3,093 54	\$306 06
Lewis.....	.....	.....	.....	.....	.....	.....	.....
Lincoln.....	26.00	42.00	.....	.....	.....	\$134 75	.....
Logan.....	\$45.00	42.00	\$1,775 34	\$1,813 82	.....	.....	.....
Marion.....	\$27.14	32.50	\$1,002 67	\$12,058 67	\$2,858 20	17,571 42	200 90
Marshall.....	\$30.00	\$29.00	\$6,926 18	\$8,056 10	\$1,224 80	\$4,988 44	.....
Mason. No report.	.....	.....	.....	.....	.....	.....	.....
McDowell.....	.....	\$41.33	.....	.....	.....	.....	.....
Mercer. No report.	.....	.....	.....	.....	.....	.....	.....
Mineral.....	18.57	20.71	5,271 50	5,150 00	\$945 99	\$2,913 00	\$499 88
Monongalia.....	22.56	20.00	\$8,399 58	\$7,297 34	.....	11,422 44	157 80
Monroe. No report.	.....	.....	.....	.....	.....	.....	.....
Morgan.....	\$18.36	\$30.00	\$1,108 74	\$2,504 15	\$632 05	\$4,176 63	\$155 36
Nicholas.....	28.00	25.00	\$1,363 38	\$1,118 53	.....	\$2,742 23	.....
Ohio.....	\$21.50	\$38.00	\$8,055 64	\$8,532 09	\$390 18	\$6,384 51	\$89 06
Wheeling City.....	25.00	25.00	28,397 04	28,397 04	.....	\$8,021 20	720 86
Pendleton.....	\$16.75	\$25.40	\$947 05	\$2,212 77	\$1,902 71	\$3,708 65	\$75 98
Pleasants.....	\$41.00	33.35	\$2,025 68	\$2,164 49	\$651 55	\$2,441 72	.....
Pocahontas.....	15.00	21.00	2,255 95	9,919 65	4,333 87	4,691 65	260 14
Preston.....	30.00	35.00	7,101 27	10,138 68	382 73	16,658 73	235 21
Putnam. No report.	.....	.....	.....	.....	.....	.....	.....
Raleigh.....	\$20.00	35.00	\$567 00	\$1,451 84	\$933 94	\$2,839 46	\$644 00
Randolph.....	\$20.00	18.00	\$1,877 56	\$1,890 59	2,877 85	6,367 71	6 98
Ritchie.....	25.00	41.00	\$3,518 26	\$5,715 10	2,122 62	.....	.....
Roane.....	31.71	43.57	3,514 30	4,823 24	1,146 31	7,430 57	10 81
Summers. No report.	.....	.....	.....	.....	.....	.....	.....
Taylor.....	\$23.20	\$24.56	\$1,186 55	\$3,498 75	.....	\$2,614 22	\$94 67
Tucker.....	\$15.00	30.90	\$282 00	\$461 16	\$458 54	.....	.....
Tyler.....	\$31.00	34.16	\$4,920 00	\$5,927 14	32 76	\$3,513 00	.....
Upshur.....	30.40	31.25	\$5,282 45	\$4,047 30	\$1,305 79	\$4,080 17	\$192 18
Wayne.....	32.50	32.00	\$4,807 85	\$4,729 85	.....	.....	.....
Webster.....	27.50	10.00	.....	.....	.....	.....	.....
Wetzel.....	36.00	45.00	7,187 82	6,050 72	4,172 63	12,813 02	.....
Wirt.....	36.33	48.57	4,234 25	4,571 82	219 98	5,691 67	17 00
Wood.....	34.00	33.60	\$13,277 06	20,260 54	5,271 00	56,336 17	730 00
Wyoming.....	35.00	25.00	.....	.....	.....	.....	.....
.....	27.39	29.90	\$196,060 15	\$277,877 23	\$47,948 53	\$247,119 66	\$7,449 88

Numbers marked thus § denote they are incomplete.

TABLE 1

Showing the Apportionment of State School Fund for the school years commencing September 1, 1870, and September 1, 1871—The enumeration of youth for the same years—The amount disbursed during the school year ending August 31, 1871, and the amount due the several counties October 1, 1871.

COUNTY.	Amount apportioned for the year 1871.	Enumeration of youth for the year 1871.	Amount apportioned for the year 1870.	Enumeration of youth for the year 1870.	Amount disbursed during the year 1871.	Amount due Oct. 1, 1871.
Barbour.....	\$ 3,967 82	3,783	\$ 5,504 26	3,783	\$ 5,735 24	\$ 3,736 84
Berkeley.....	5,086 83	4,850	6,426 73	4,840	6,531 72	4,981 84
Boone.....	1,819 98	1,735	2,378 92	1,625	2,507 91	1,690 99
Braxton.....	2,549 90	2,431	3,538 50	2,432	3,649 50	2,438 90
Brooke.....	2,090 56	1,993	2,809 60	1,931	2,977 60	1,922 56
Cabell.....	2,690 44	2,565	3,799 00	2,611	3,799 00	2,690 44
Calhoun.....	1,344 90	1,282	1,769 28	1,216	1,819 28	1,284 90
Clay.....	948 47	904	4,332 78	905	1,397 78	883 47
Doddridge.....	2,906 48	2,771	3,785 91	2,602	3,470 82	3,221 57
Fayette.....	2,690 44	2,565	3,622 95	2,490	3,709 93	2,603 46
Gilmer.....	1,930 10	1,840	2,456 04	1,688	2,755 06	1,630 54
Grant.....	1,603 90	1,529	2,173 77	1,494	2,294 38	1,483 29
Greenbrier.....	4,125 13	3,933	5,882 56	4,043	5,704 04	4,303 65
Hampshire.....	2,722 95	2,596	2,048 10	1,820	2,998 10	2,372 95
Hancock.....	1,504 50	1,524	2,192 68	1,519	2,292 68	1,494 50
Hardy.....	2,056 87	1,961	3,013 30	1,961	1,916 22	3,153 95
Harrison.....	6,417 70	6,119	8,881 32	6,104	9,039 92	6,239 10
Jackson.....	4,478 57	4,270	6,007 69	4,129	6,176 64	4,309 62
Jefferson.....	4,783 76	4,561	6,553 32	4,504	6,753 32	4,583 76
Kanawha.....	8,750 13	8,343	11,381 46	7,823	11,582 46	8,550 13
Lewis.....	4,227 92	4,031	5,696 32	3,915	5,880 24	4,044 00
Lincoln.....	2,490 14	2,374	3,461 44	2,379	3,591 37	2,360 21
Logan.....	2,105 25	2,007	3,006 03	2,066	3,080 57	2,050 71
Marion.....	5,695 49	5,335	8,008 32	5,504	8,208 32	5,395 49
Marshall.....	6,103 08	5,819	8,113 08	5,576	8,113 06	6,103 10
Mason.....	6,687 24	6,376	8,907 16	6,163	9,161 16	6,493 24
Mercer.....	2,053 86	1,958	3,919 77	2,515	4,042 72	1,930 85
Mineral.....	2,147 20	2,047	3,046 77	2,094	3,208 75	1,985 22
Monongalia.....	5,062 72	4,827	7,068 39	4,858	7,268 37	4,862 74
Monroe.....	3,155 05	3,008	2,252 34	3,267	2,577 21	2,830 08
Morgan.....	1,618 63	1,543	2,057 27	1,414	2,228 35	1,447 65
McDowell.....	742 92	708	1,030 14	708	1,117 13	655 93
Nicholas.....	1,950 03	1,859	2,611 72	1,795	2,824 19	1,747 56
Ohio.....	2,268 85	2,163	4,573 06	3,143	4,778 08	2,068 88
Wheeling City.....	5,450 58	7,071	9,757 23	6,675	9,767 23	8,359 58
Pendleton.....	2,485 94	2,370	3,465 81	2,382	3,540 81	2,410 94
Pleasants.....	1,416 22	1,350	1,930 78	1,327	1,965 77	1,381 23
Pocahontas.....	1,359 59	1,296	1,916 23	1,317	2,017 73	1,258 09
Preston.....	5,911 16	5,636	7,934 11	5,453	8,133 68	6,711 59
Putnam.....	3,144 60	2,998	4,249 20	2,921	4,449 20	2,944 56
Raleigh.....	1,789 57	1,706	2,331 82	1,654	2,531 26	1,592 03
Randolph.....	2,027 64	1,933	2,764 50	1,894	2,958 50	1,833 64
Ritchie.....	3,486 89	3,333	4,814 59	3,309	5,014 59	3,295 89
Roane.....	3,188 61	3,040	4,088 55	2,810	4,120 02	3,157 14
Summers.....	2,060 16	1,964	.....	.....	.....	2,060 16
Taylor.....	3,356 41	3,200	4,529 41	3,113	4,676 41	3,209 41
Tucker.....	784 87	748	1,088 34	748	1,213 34	650 87
Tyler.....	3,312 36	3,158	4,529 41	3,133	4,606 41	3,235 36
Upshur.....	3,086 88	2,843	4,273 33	2,937	4,473 37	2,886 84
Wayne.....	3,768 47	3,591	5,051 76	3,472	5,350 76	3,467 47
Webster.....	716 71	683	992 31	682	1,135 31	573 71
Wetzel.....	3,727 46	3,554	5,104 14	3,508	5,104 14	3,727 46
Wirt.....	1,658 48	1,581	2,300 35	1,581	2,406 09	1,552 74
Wood.....	7,072 21	6,743	10,629 83	7,237	10,728 17	6,873 87
Wyoming.....	1,407 83	1,342	2,099 39	1,351	2,099 39	1,327 83
Total.....	\$ 174,896 62	166,746	\$233,142 03	162,432	.....	.....

TABLE K.

Showing the value of the Real Estate and Personal Property in each Township; the number of youth between 6 and 21 in each Township for 1871, and the distribution of the State School Fund of 1870 among the Townships.

BARBOUR COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youth in each township between the ages of 6 & 21 for 1871.	Apportionment of State School Fund of 1870 among the townships.	Total in County.
Pleasants	\$308,568 20	\$137,711 00	\$446,279 20	550	\$810 43	.....
Union.....	232,416 31	110,453 00	342,869 31	488	710 04	.....
Elk.....	213,542 32	105,856 00	319,398 32	334	499 06	.....
Phillipi.....	185,929 98	99,079 00	285,008 98	627	926 38	.....
Cove.....	151,978 37	85,007 00	236,985 37	628	921 01	.....
Glade.....	118,398 67	62,350 00	180,757 67	419	641 65	.....
Barker.....	150,625 56	61,481 00	212,106 56	706	1,095 61	\$5,504 26

BERKELEY COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 & 21 for 1871.	Apportionment of State School Fund of 1870 among the townships.	Total in County.
Martinsburg	\$700,816 68	\$1,289,524 00	\$1,990,340 68	1,507	\$1,982 61	.....
Falling Waters.....	550,729 17	182,323 00	733,052 17	387	509 12	.....
Opequon.....	715,262 08	161,050 00	876,312 08	458	798 00	.....
Arsden.....	708,032 39	158,693 00	866,725 39	466	611 75	.....
Mill Creek.....	520,773 94	89,335 00	610,108 94	453	573 00	.....
Girardstown.....	505,877 90.5	163,752 00	669,629 90.5	769	909 08	.....
Hedgesville.....	739,095 97	253,626 00	992,621 97	783	1,041 06	\$6,426 73

FREE SCHOOLS.

BOONE COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 & 21 for 1870.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Crook.....	\$74,673 02	\$34,735 00	\$109,408 02	284	\$385 57	.....
Peytona.....	100,645 90	109,702 00	210,347 90	409	531 07	.....
Sherman.....	98,809 46	39,294 00	138,103 45	337	496 15	.....
Scott.....	66,646 94	45,557 00	112,203 94	315	439 41	.....
Washington.....	69,000 64	42,312 00	111,312 64	390	526 71	\$2,378 92

BRAXTON COUNTY.

TOWNSHIPS	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Franklin.....	\$ 226,008 08	\$ 62,261 00	\$ 288,269 31	573	\$ 641 64	.....
Clay	305,200 27	106,005 00	411,205 27	830	1,195 99	.....
Lincoln	229,497 45	78,459 00	307,856 96	623	868 62	.....
Washington.....	170,671 95	66,150 00	226,821 45	505	832 25	\$ 3,538 50

BROOKE COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county
Wellsburg.....	\$ 221,785 00	\$ 145,355 00	\$ 367,140 00	567	\$ 739 90	.....
Buffalo.....	984,781 62	262,985 00	1,247,746 62	869	1,253 84	.....
Cross Creek.....	824,072 20	266,685 00	1,090,757 20	557	815 86	\$ 2,809 00

CABELL COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Guyandotte.....	\$ 626,355 37	\$ 221,466 00	\$ 847,821 37	729	\$ 1,085 49	.....
Barboursville	279,388 39	124,977 00	404,363 59	461	689 31	.....
Union.....	317,910 00	51,479 00	369,389 00	422	640 23	.....
Grant.....	225,944 21	78,171 00	304,115 21	500	711 54	.....
McComas.....	232,488 84	58,716 00	291,204 84	453	682 43	\$ 3,799 00

CALHOUN COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Sheridan.....	\$87,997 65	\$23,299 00	\$111,296 65	214	\$333 19	.....
Centre.....	52,886 63	26,011 00	78,897 63	217	292 45	.....
Sherman.....	64,007 22	29,363 00	93,370 22	308	410 32	.....
Washington.....	60,987 88	25,200 00	86,187 88	282	401 58	.....
Lee.....	75,265 13	23,952 00	99,217 13	261	331 74	\$1,769 28

CLAY COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Union.....	\$49,309 90	\$11,826 00	\$61,135 90	9904	.....	.....
Henry.....	98,475 37	14,440 00	110,915 37		.....	.....
Pleasants.....	57,776 42	14,178 00	71,954 42		.....	.....
Buffalo.....	100,511 29	21,012 00	121,523 29		.....	\$1,332 78

DODDRIDGE COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Grant.....	\$111,753 43	\$48,756 00	\$160,509 43	463	\$615 65	.....
McClellan.....	156,766 86	50,583 00	207,349 86	353	515 09	.....
Central.....	107,963 87	35,451 00	143,414 87	276	481 01	.....
New Milton.....	222,451 73	78,644 00	301,095 73	821	967 06	.....
Southwest.....	206,342 33	66,057 00	272,399 33	440	634 59	.....
West Union.....	181,164 60	120,437 00	301,601 60	438	572 51	\$3,785 91

FAYETTE COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Fayetteville.....	\$279,228 42	\$72,208 00	\$351,434 42	891	\$1,209 56	.....
Mountain Cove.....	215,766 61	74,200 00	289,966 61	769	1,077 09	.....
Falls.....	120,030 99	28,115 00	148,145 99	213	705 58	.....
Kanawha.....	174,347 65	27,741 00	202,088 65	363		.....
Sewell.....	197,302 94	40,331 00	237,633 94	389		630 70
						\$3,622 95

GILMER COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Glenville.....	\$ 183,415 22	63,484 00	\$ 246,899 22	587	\$ 807 50	.....
Troy.....	135,137 26	46,617 00	181,754 26	337	471 62	.....
DeKalb.....	126,427 67	46,119 00	172,546 67	365	473 08	.....
Centre.....	183,624 48	56,278 00	239,902 48	551	703 40	\$ 2,456 04

GRANT COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Union.....	\$ 419,671 49	\$ 95,535 00	\$ 515,206 49	342	\$ 500 52	.....
Grant.....	441,509 32	228,176 00	669,685 32	554	758 05	.....
Milroy.....	481,702 85	196,827 00	678,529 85	633	915 19	\$ 2,173 76

GREENBRIER COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Fort Spring.....	\$ 319,902 93	\$ 109,917 00	\$ 429,819 93	297	\$ 398 85	.....
Blue Sulphur.....	432,332 70	110,152 00	542,484 70	581	1,259 20	.....
Irish Corner.....	204,268 98	102,661 00	306,929 98	347	487 66	.....
White Sulphur.....	278,728 69	122,105 00	400,833 69	297	378 49	.....
Lewisburg.....	729,177 17	280,067 00	989,244 17	566	327 57	.....
Anthony Creek.....	126,737 78	46,666 00	175,403 78	299	378 52	.....
Meadow Bluff.....	270,735 70	45,845 00	316,580 70	542	723 50	.....
Falling Springs.....	520,698 96	163,358 00	684,056 96	676	585 23	.....
Williamsburg.....	209,703 75	88,581 00	298,284 75	348	493 49	\$5,882 56

HAMPSHIRE COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 & 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Romney.....	\$363,815 40	\$105,535 00	\$469,350 40	330	\$324 66	.....
Sherman.....	228,985 37	90,860 00	319,825 37	389	422 68	.....
Capon.....	267,847 15	87,750 00	355,597 15	410	395 20	.....
Bloomery.....	201,951 04	77,583 00	279,534 04	392	456 42	.....
Gore.....	298,687 69	142,227 00	440,894 69	670	624 26	.....
Springfield.....	379,902 87	110,715 00	490,617 87	415	424 79	\$2,648 10

HANCOCK COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Grant.....	\$476,583 65	\$138,597 00	\$615,180 65	355	\$626 71	.....
Poe.....	274,109 77	148,251 00	422,360 77	317	449 60	.....
Clay.....	328,620 12	231,978 00	560,598 12	485	705 67	.....
Butler.....	348,139 83	161,213 00	499,352 83	373	510 72	\$2,192 68

HARDY COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Capon.....	\$273,247 42	\$146,073 00	\$429,320 42	481	.....	.....
Lost River.....	200,570 90	84,417 00	284,987 90	463	.....	.....
Moorefield.....	1,182,205 82	423,559 00	1,605,764 82	545	.....	.....

FREE SCHOOLS.

HARRISON COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Union.....	\$506,448 00	\$190,949 00	\$697,397 00	670	\$971 94	.....
Grant.....	466,478 00	252,777 00	719,255 00	533	734 77	.....
Elk.....	419,539 00	181,063 00	600,602 00	466	682 40	.....
Ten Mile.....	385,070 00	122,798 00	508,468 00	648	958 85	.....
Clark.....	622,564 00	562,279 00	1,174,833 00	707	1,009 04	.....
Coal.....	555,167 16	247,817 00	802,984 16	768	1,112 34	.....
Simpson.....	656,399 10	276,510 00	932,909 10	597	873 00	.....
Clay.....	617,006 23	235,575 00	752,681 23	677	807 52	.....
Eagle.....	430,337 96	211,085 00	641,442 96	526	813 34	.....
Sardis.....	246,326 22	129,255 00	375,581 22	607	918 10	\$8,881 32

JACKSON COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Gillmore.....	\$442,722 00	\$131,036 00	\$573,758 00	970	\$1,386 00	.....
Grant.....	477,794 00	83,623 00	561,417 00	854	1,187 27	.....
Washington.....	182,177 00	44,378 00	226,555 00	635	851 17	.....
Union.....	393,710 00	84,094 00	477,804 00	651	969 02	.....
Mill Creek.....	575,245 00	127,539 00	702,784 00	1160	1,613 59	\$6,007 67

JEFFERSON COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Averill.....	\$ 836,442 58	\$ 231,965 00	\$ 1,068,407 58	556	\$ 774 06	.....
Bolivar.....	487,605 90	129,915 00	617,520 90	681	1,675 71	.....
Charlestown.....	1,520,301 60	601,562 06	2,121,963 66	1,045	.....	.....
Chapline.....	860,573 30	254,949 00	1,115,522 30	696	1,018 50	.....
Harpers Ferry.....	159,496 40	78,745 00	238,241 40	554	.....	.....
Osburne.....	856,725 78	231,538 00	1,088,263 78	444	2,227 60	.....
Shepherd.....	873,837 16	287,077 00	1,160,914 16	586	858 45	\$ 6,553 32

KANAWHA COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Big Sandy.....	\$ 156,166 00	\$ 34,792 00	\$ 190,952 00	363	\$ 477 24	.....
Elk	408,592 00	77,701 00	486,293 00	1,171	1,498 65	.....
Charleston } do corporation }	1,253,963 00	43,115 00	1,297,078 00	306	1,471 00	.....
Malden.....	503,682 00	599,314 00	599,314 00	900	.....	.....
Cabin Creek.....	201,745 00	705,427 00	1,229	1,790 67	.....	.....
Union.....	795,582 00	204,503 00	1,000,085 00	867	1,209 10	.....
Poca.....	362,017 00	108,040 00	470,657 00	1,049	1,473 90	.....
Washington.....	135,754 00	69,850 00	195,604 00	629	864 27	.....
London.....	183,242 00	32,480 00	215,722 00	395	525 71	.....
Jefferson } St. Albans }	528,324 00	96,190 00	624,514 00	886	1,302 23	.....
	275,763 00	74,030 00	349,793 00	455	647 47	.....
	61,936 00	29,970 00	91,906 00	99	122 22	\$ 11,328 46

LEWIS COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Jane Lew.....	\$ 476,290 00	\$ 252,437 00	\$ 728,727 00	753	\$ 999 00	.....
Willey	444,487 53	256,222 00	701,709 53	779	1,090 60	.....
Battelle.....	305,842 50	107,231 00	413,073 50	723	1,148 82	.....
Lincoln.....	219,003 00	89,105 00	308,108 00	692	825 00	.....
Sheridan.....	342,110 00	255,336 00	597,446 00	1,003	1,641 82	\$ 5,696 32

LINCOLN COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Union.....	\$ 36,732 00	\$ 19,331 00	\$ 56,063 00	233	\$ 287 95	.....
Washington.....	37,918 04	16,080 00	73,998 00	315	350 43	.....
Jefferson.....	40,008 60	15,370 00	55,378 60	251	328 63	.....
Duval.....	101,019 66	27,553 00	128,572 66	249	362 06	.....
Sheridan.....	135,175 00	51,103 00	186,278 00	438	672 99	.....
Carroll.....	475,600 52	70,976 00	546,576 52	549	869 15	.....
Hart's Creek.....	81,365 00	30,237 00	111,602 00	457	590 17	\$ 3,161 44

FREE SCHOOLS.

LOGAN COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Chapmansville.....	\$ 84,441 00	\$ 34,109 00	\$ 118,550 00	334	\$ 532 52	.....
Hardy	267,349 70	47,730 00	315,079 70	596	963 21	.....
Magnolia.....	49,122 61	30,164 00	79,286 61	279	405 04	.....
Logan	83,373 19	61,728 00	145,101 19	481	637 29	.....
Triadelphia	55,302 50	44,806 00	100,108 50	317	487 06	\$ 3,006 93

MARION COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of Youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1871, among the townships.	Total in County.
Fairmont	\$404,542 13	\$291,910 00	\$696,452 13	702	\$1,118 89	.....
Union.....	335,917 04	139,422 00	475,339 04	721	982 13	.....
Winfield.....	326,906 50	115,865 00	442,771 50	599	868 63	.....
Grant.....	282,878 70	159,289 00	442,147 70	450	702 76	.....
Pawpaw.....	390,367 20	167,145 00	557,512 20	630	906 47	.....
Lincoln.....	467,081 15	159,515 00	626,596 15	843	1,356 06	.....
Mannington	493,150 83	256,595 00	749,745 83	1,429	2,073 38	\$8,008 32

MARSHALL COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Washington.....	\$495,980 00	\$130,369 00	\$626,349 00	356	480 15	.....
Union.....	617,980 00	135,019 00	752,999 00	1,095	1,511 74	.....
Webster.....	349,825 00	72,887 00	422,680 00	471	657 66	.....
Sand Hill.....	281,675 00	61,419 00	342,994 00	322	452 60	.....
Clay.....	380,573 22	105,251 00	485,824 22	340	459 78	.....
Meade	198,794 29	48,677 00	247,471 29	345	1,760 96	.....
Liberty	279,414 88	52,219 00	331,633 88	807	1,197 46	.....
Camaron.....	353,901 53	90,596 00	444,297 53	670	922 47	.....
Franklin.....	403,421 05	88,080 00	491,501 05	645	878 82	\$8,113 08

MASON COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Lewis.....	\$ 426,914 70	\$131,107 00	\$782,402 70	500		
Point Pleasant.....		224,381 00				
Robinson.....	516,257 31	212,904 00	729,161 31	349		
Waggener.....	1,238,879 79	128,824 00	1,407,121 79	1,438		
Mason City.....		39,418 00				
Graham.....	653,907 66	95,828 00	815,263 66	924		
Hartford City.....		59,530 00				
Cooper.....	330,849 84	83,452 00	414,301 84	611		
Arbuckle.....	457,410 30	167,912 00	625,312 30	474		
Clondennin.....	462,735 00	125,426 00	588,161 00	625		
Hannan.....	367,728 69	86,342 00	454,068 69	606		
Union.....	174,074 56	61,989 00	236,063 56	533		
Cologne.....	133,672 11	36,993 00	170,665 11	286		\$8,967 16

MERCER COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21 for 1870.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
East River.....	\$118,932 54	\$63,966 00	\$182,998 54	538	\$ 738 66	
Beaverpond.....	152,036 28	47,081 00	199,117 28	447	724 62	
Rock.....	103,664 18	39,521 00	143,185 18	461	620 44	
Plymouth.....	72,443 47	26,937 00	99,380 47	365	1,007 32	
Jumping Branch.....	33,049 16	15,960 00	49,009 16	207	828 88	\$3,919 77

MINERAL COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Mill Creek.....	\$118,677 56	\$ 84,775 00	\$103,452 56	218	\$327 37	
Welton.....	194,452 12	105,330 00	199,782 12	175	266 26	
Cabin Run.....	238,341 19	113,065 00	351,406 19	268	419 04	
Frankfort.....	405,149 64	112,700 00	517,849 64	330	510 76	
New Creek.....	298,919 67	128,664 00	427,583 57	377	551 44	
Piedmont.....	356,095 00	136,216 00	492,301 00	545	794 43	
Elk.....	159,204 14	50,759 00	209,963 14	134	177 51	\$3,046 77

FREE SCHOOLS.

MONONGALIA COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Clinton.....	\$335,644 00	\$167,027 00	\$502,671 00	663	\$1,025 77	.....
Union.....	367,056 00	155,175 00	522,231 00	594	889 00	.....
Morgan.....	599,587 00	136,977 00	954,436 00	853	650 38	.....
Morgantown.....		217,872 00			545 62	.....
Grant.....	548,097 00	278,811 00	826,908 00	806	1,120 35	.....
Cass.....	369,421 00	194,234 00	563,655 00	532	785 70	.....
Clay.....	402,778 00	276,439 00	679,217 00	684	992 31	.....
Battle.....	304,207 00	185,381 00	489,588 00	713	1,050 24	\$7,068 30

MONROE COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21 for 1870.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Union.....	\$346,270 16	\$216,060 00	\$802,330 16	593	\$526 50	.....
Second Creek.....	272,846 39	124,025 00	396,871 39	423	.....	.....
Sweet Springs.....	354,849 49	117,740 00	472,589 49	548	332 55	.....
Springfield.....	334,481 68	113,869 00	448,350 68	513	526 72	.....
Wolf Creek.....	234,410 76	81,405 00	315,815 76	296	311 87	.....
Red Sulphur.....	316,732 81	104,164 00	420,896 85	635	403 24	.....
Forest Hill.....	45,296 40	17,760 00	63,056 10	.....	351 43	\$2,252 24

MORGAN COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Cacapon.....	\$145,427 94	\$96,994 00	\$242,421 94	374	\$477 65	.....
Timber Ridge.....	87,611 43	43,179 00	110,790 43	211	279 35	.....
Rock Gap.....	84,833 38	49,978 00	134,811 38	227	329 23	.....
Bath.....	206,487 81	115,354 00	321,841 81	284	376 28	.....
Allen.....	119,122 02	50,138 00	169,260 02	275	409 65	.....
Sleepy Creek.....	55,977 08	22,822 00	78,799 08	172	185 39	\$2,057 37

MCDOWELL COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Big Creek	\$58,647 21	\$16,546 00	\$75,193 21	265	\$385 57	.....
Sandy River.....	95,293 00	17,620 00	112,913 00	296	430 66	.....
Elk Horn.....	18,392 44	8,310 00	26,702 44	147	213 88	\$1,030 14

NICHOLAS COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Wilderness	\$98,986 00	\$24,593 00	\$123,579 00	326	\$496 25	.....
Jefferson	73,774 00	21,290 00	95,064 00	278	350 38	.....
Summersville.....	87,589 00	48,295 00	135,884 00	557	836 65	.....
Mumble-the-peg.....	185,757 00	56,073 00	241,830 00	384	558 72	.....
Kentucky	161,913 00	24,722 00	186,635 00	310	394 30	.....
Grant	62,741 00	34,223 00	96,964 00	291	436 49	\$2,611 72

OHIO COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Washington.....	\$656,600 00	\$264,756 00	\$921,356 00	Total in Co. 10134	Wheeling City. 7971	W'n & City. \$9,757.28
Madison	984,940 00	755,483 00	1,740,423 00		Other to as ju. 2163	Other Tps. 4,573.00
Clay	1,738,350 00	2,760,660 00	4,499,010 00			
Union	1,055,980 00	680,050 00	1,737,030 00			
Centre	757,100 00	304,650 00	1,061,750 00			
Webster.....	943,100 00	532,800 00	1,475,900 00			
Triadelphia.....	742,100 00	198,690 00	940,790 00			
Liberty	551,620 00	160,760 00	721,380 00			
Richland	744,480 00	132,790 00	877,250 00			
Ritchie.....	615,800 00	138,880 00	754,680 00			
						Total in Co. 14,330.28

PENDLETON COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Bethel.....	\$161,097 30	\$ 66,850 00	\$207,957 30	237	\$ 87 03	.....
Sugar Grove.....	145,332 44	73,854 00	219,186 44	360	523 80	.....
Franklin.....	220,985 97	108,431 00	329,416 97	464	675 12	.....
Mill Run.....	212,260 63	86,935 00	299,195 63	418	627 10	.....
Union.....	171,174 43	99,045 00	270,219 43	480	638 75	.....
Circleville.....	162,340 48	91,671 00	253,911 48	411	314 01	\$3,465 81

PLEASANTS COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Grant.....	\$117,379 96	\$79,620 00	\$196,999 96	203	\$310 66	.....
Jefferson.....	74,913 65	34,895 00	109,808 65	258	349 08	.....
Washington.....	95,596 64	56,515 00	152,111 63	233	338 74	.....
McKim.....	61,135 89	28,844 00	89,979 89	221	315 43	.....
Union.....	93,016 63	54,747 00	147,763 63	196	285 52	.....
Lafayette.....	48,726 71	39,985 00	88,711 71	240	331 34	\$1,938 78

POCAHONTAS COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Union.....	\$300,895 13½	\$125,536 00	\$426,431 13½	420	\$612 55	.....
Adams.....	337,349 82	76,621 00	413,970 82	298	432 13	.....
Grant.....	209,654 76	78,650 00	392,942 26	280	411 77	.....
Lots.....	3,597 50					
Meade.....	216,849 08	73,618 00	290,467 08	318	459 78	\$1,916 23

PRESTON COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youth in each township between the ages of 6 & 21 for 1871.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Reno.....	\$310,782 00	\$151,392 00	\$462,374 00	940	\$1,330 78	
Lyon.....	257,802 00	138,908 00	396,770 00	932	1,346 82	
Valley.....	119,475 00	70,097 00	189,572 00	401	581 58	
Kingwood.....	263,331 00	243,104 00	506,435 00	588	781 27	
Grant.....	284,446 00	137,146 00	421,592 00	703	1,023 23	
Pleasant.....	207,864 00	106,694 00	314,558 00	506	823 54	
Portland.....	267,000 00	151,390 00	418,390 00	801	1,110 69	
Union.....	194,803 00	104,544 00	299,347 00	675	935 77	\$7,334 11

PUTNAM COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of Youth in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Buffalo.....	\$287,679 81	\$78,828 00	\$366,525 81	480		
Curry.....	120,110 00	48,179 00	168,289 00	493		
Grant.....	171,950 00	53,780 00	225,730 00	410		
Hutton.....	383,612 00	88,581 00	472,193 00	578		
Scott.....	335,786 00	81,129 00	416,915 00	634		
Union.....	68,865 00	19,244 00	88,109 00	245		\$4,249 44

RALEIGH COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870, among the townships.	Total in county.
Shady Spring.....	\$137,884 91	\$26,312 00	\$164,196 91	230	\$413 22	
Riehman.....	52,097 16	22,242 00	74,339 16	211	221 16	
Town.....	105,541 55	47,063 00	152,604 55	283	525 30	
Trap Hill.....	100,398 49	27,967 00	128,365 49	240	355 02	
Marsh Fork.....	106,387 54	21,776 00	128,163 54	255	400 73	
Clear Fork.....	36,857 34	17,470 00	54,333 34	247	357 93	\$2,333 82

FREE SCHOOLS.

RANDOLPH COUNTY.

TOWNSHIPS	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870, among the townships.	Total in county.
Beverly	\$130,319 42	\$46,756 00	\$177,075 42	270	\$427 10	.....
Clark	113,050 16	33,404 00	146,454 16	175	258 89	.....
Reynolds.....	108,413 39	37,278 00	145,691 39	220	355 44	.....
" Suppliment..	3,650 00	.....	149,341 39	.....	.....	.....
Mingo.....	166,341 35	25,174 00	191,415 35	162	270 59	.....
Union.....	68,569 60	6,305 00	74,874 60	124	105 33	.....
Scott.....	69,731 22	10,660 00	80,391 22	236	348 12	.....
Green.....	128,548 15	40,072 00	168,620 15	311	438 81	.....
Clay.....	63,130 47	19,614 00	82,744 47	184	244 27	.....
Dry Fork.....	183,804 26	19,151 00	202,955 26	251	316 56	\$2,764 50

RITCHIE COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870, among the townships.	Total in county.
Clay	\$ 327,259 91	\$ 252,785 00	\$ 580,044 91	1,060	\$ 1,497 20	.....
Union.....	296,749 29	165,591 61	562,340 80	819	1,121 80	.....
Murphy.....	252,842 27	69,546 00	222,388 27	630	938 47	.....
Grant.....	358,808 53 1/2	226,835 00	585,643 53 1/2	824	1,257 12	\$ 4,814 59

ROANE COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870, among the townships.	Total in county.
Spencer.....	\$ 188,318 85	\$ 56,137 00	\$ 244,455 85	583	\$ 763 87	.....
Curtis.....	102,703 00	26,254 00	128,957 00	262	369 57	.....
Harper.....	43,589 00	22,692 00	66,281 00	407	554 35	.....
Reedy.....	102,398 00	35,844 00	138,242 00	416	583 45	.....
Walton.....	102,747 00	50,186 00	152,933 00	523	696 94	.....
Smithfield.....	107,468 00	43,285 00	150,753 00	436	564 54	.....
Geary.....	95,051 00	31,618 00	126,669 00	415	555 81	\$ 4,088 55

SUMMERS COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Greenbrier.....	\$ 185,720 11	\$ 78,735 00	\$ 264,464 11	536	.....	.....
Green Sulphur.....	104,652 94½	59,853 00	164,505 94½	428	.....	.....
Jumping Branch.....	66,140 74½	31,850 00	97,990 74½	341	.....	.....
Pipestems.....	89,948 27	38,000 00	127,948 27	310	.....	.....
Forest Hill.....	81,518 33	32,574 00	114,092 33	349	.....	.....

TAYLOR COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Court House.....	\$ 169,585 30	\$ 114,728 00	\$ 284,313 30	220	\$ 339 02	.....
Booths Creek.....	454,569 08	125,999 00	370,568 08	368	547 08	.....
Flemington.....	235,076 91	157,876 00	392,752 91	324	512 16	.....
Clay.....	126,927 14	60,166 00	187,093 14	266	376 84	.....
Webster.....	160,520 24	104,174 00	264,694 24	260	445 23	.....
Grafton.....	301,549 89	135,575 00	435,124 89	688	806 07	.....
Union.....	178,781 13	67,755 00	246,636 13	356	480 15	.....
Haymond.....	166,031 59	71,823 00	237,854 59	354	494 70	.....
Fetterman.....	169,138 35	73,185 00	242,323 35	364	528 10	\$ 4,529 41

TUCKER COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Hannahville.....	\$ 36,749 93	\$ 13,708 00	\$ 50,457 93	181	\$ 263 27	.....
Saint George.....	115,239 45	40,601 00	155,840 45	332	483 26	.....
Block Fork.....	166,834 24	26,783 00	193,617 24	235	341 81	\$ 1,088 34

FREE SCHOOLS.

TYLER COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of Youths in each Township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Lincoln.....	\$ 262,637 32	\$ 103,180 00	\$ 365,817 32	679	\$ 962 59	.....
Ellsworth.....	307,177 00	124,026 00	431,203 00	783	1,082 36	.....
Union.....	264,171 50	99,990 00	364,161 50	483	683 64	.....
Centerville.....	173,114 25	73,094 00	246,208 25	405	614 26	.....
McElroy.....	172,374 35	74,269 00	246,643 35	524	741 45	.....
Meade.....	264,171 50	48,624 00	312,795 50	286	444 91	\$ 4,629 41

UPSHUR COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of Youths in each Township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Warren	\$ 436,959 75	\$ 150,622 00	\$ 587,581 75	572	\$ 848 26	.....
Union.....	144,987 16	33,872 00	178,869 16	469	656 26	.....
Washington.....	180,330 32	30,929 00	211,259 32	377	545 62	.....
Buckhannon.....	464,612 00	203,718 00	668,331 00	581	874 45	.....
Meade.....	272,223 79	87,740 00	359,963 79	451	638 74	.....
Banks.....	216,945 39	77,674 00	294,619 39	492	710 04	\$ 4,273 31

WAYNE COUNTY.

TOWNSHIPS.	Real Estate.	Personal property.	Aggregate.	No. of youths in each township between the ages 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in county.
Ceredo	\$ 372,597 60	\$ 106,527 00	\$ 479,124 60	614	\$ 852 63	.....
Union.....	234,971 00	121,541 00	356,532 00	683	942 84	.....
Butler.....	314,491 00	154,642 00	469,133 00	985	1,428 81	.....
Lincoln.....	165,876 00	00 689 98	248,370 00	614	887 55	.....
Grant.....	140,416 00	82,494 00	224,905 00	695	939 83	\$ 5,051 76

WEBSTER COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Fork Lick.....	\$181,829 55	\$27,113 00	\$208,942 55	283	\$275 94	.....
Glade	143,490 00	15,582 00	159,022 00	171	254 03	.....
Holly	109,657 90	15,160 00	124,817 90	229	362 54	\$992 31

WETZEL COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Centre	\$176,465 87	\$42,358 00	\$218,823 87	621	\$397 55	.....
Church	104,367 24	45,102 00	209,469 24	569	846 54	.....
Proctor	232,563 87	63,303 00	295,866 87	852	1,196 30	.....
Grant	206,927 24	30,179 60	237,106 24	431	598 85	.....
Green	149,537 82	29,558 00	179,095 82	436	568 25	.....
Magnolia.....	310,787 95	65,697 00	376,484 95	645	996 65	\$5,104 14

WIRT COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Clay.....	\$97,932 42	\$33,249 00	\$131,181 42	199	\$280 66	.....
Newark.....	100,767 16	42,019 00	142,786 16	184	276 66	.....
Tucker.....	57,583 11	16,900 00	74,483 11	197	225 76	.....
Elizabeth.....	130,783 72	52,702 00	183,485 72	234	349 30	.....
Roedy.....	78,164 45	26,166 00	104,330 45	304	243 70	.....
Burning Springs.....	223,299 50	123,439 00	346,738 50	407	606 65	.....
Spring Creek.....	85,380 41	19,810 00	875,190 41	168	225 71	\$2,217 34

FREE SCHOOLS.

WOOD COUNTY.

TOWNSHIPS	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Parkersburg.....	\$2,152,553 00	\$1,514,980 00	\$3,667,533 00	1,837	\$3,472 10	.....
Williams.....	376,190 00	112,070 00	488,260 00	538	790 00	.....
Union.....	247,258 00	62,395 00	309,653 00	533	771 00	.....
Clay.....	239,937 00	162,345 00	402,282 00	562	789 86	.....
Walker.....	190,898 00	230,955 00	421,853 00	608	664 49	.....
State.....	185,971 00	53,775 00	239,746 00	316	506 61	.....
Tygart.....	193,135 00	51,815 00	244,950 00	390	705 18	.....
Lubeck.....	356,118 00	161,115 00	417,233 00	706	1,177 76	.....
Steele.....	180,110 00	64,020 00	244,130 00	602	789 50	.....
Harris.....	272,288 00	109,045 00	381,333 00	661	861 67	\$10,529 83

WYOMING COUNTY.

TOWNSHIPS.	Real Estate.	Personal Property.	Aggregate.	No. of youths in each township between the ages of 6 and 21.	Apportionment of State School Fund for 1870 among the townships.	Total in County.
Oceana.....	\$359,393 00	\$29,074 00	\$388,467 00	292	\$433 00	.....
Center.....	22,759 30	13,926 00	36,685 00	254	388 00	.....
Clear Fork.....	81,105 50	21,339 00	102,444 60	215	350 00	.....
Huffs' Creek.....	115,548 04½	9,047 00	124,595 04½	131	285 19	.....
Barkers' Ridge.....	201,499 75	9,313 00	210,812 75	197	346 20	.....
Slab Fork.....	24,248 75	10,682 00	34,930 75	253	297 00	\$2,099 39

REMARKS AND SUGGESTIONS

OF

COUNTY SUPERINTENDENTS.

ANNUAL REPORTS

OF

COUNTY SUPERINTENDENTS.

WHEELING CITY—F. S. WILLIAMS, *Sup't.*

Little more than twenty-three years have elapsed since the first establishment of public schools in the city of Wheeling. Nearly twenty years prior to the organization of West Virginia as a State of the Union, and while the territory embraced in her limits yet constituted a part of the "Old Dominion," certain citizens of Wheeling, prominent among whom were Morgan Nelson, James E. Wharton and Thomas Johnston, Esqrs.,—the first named being now deceased, and Messrs. Wharton and Johnston at this time non-residents of the city,—resolved upon a movement in favor of a system of public schools in the city of Wheeling and Ohio county. A petition addressed to the Legislature of Virginia, asking for a special enactment in favor thereof, was extensively circulated and numerous signed; and Mr. Wharton was sent to Richmond with instruction to labor with members of the Legislature to secure the passage of the Act, which had already been framed by Mr. Nelson.

It is due to say that the movement met with very determined opposition on the part of certain prominent citizens of that day, who deemed the measure an uncalled for innovation upon time-honored usage. But, fortunately, the subject did not enter extensively into the arena of

party politics, both friends and opponents of the measure being found in both of the then existing prominent political parties. And, thanks to Providence, the earnest efforts of those in favor of general diffusion of knowledge were crowned with success even beyond their most hopeful expectations. The Wheeling and Ohio county School Bill passed with but immaterial modification.

Under the Act a joint county and city Board of Education was organized, and as rapidly as circumstances would justify school houses were built and schools opened.

It was, however, very soon ascertained that regulations applicable to country district schools could not be made to apply successfully to city graded schools; and furthermore, that there were certain conflicting interests relating to the school finances, which could not be reconciled or satisfactorily adjusted. Consequently a succeeding Legislature was requested to constitute the city of Wheeling an independent school district. The prayer was granted, and since February 23, 1849, the date of the passage of the act, or rather from the 27th day of March, 1849, the time of the organization of the first city Board of Education, Wheeling has carried on her schools independent of the schools of the county or of the State.

The first public school in the city of Wheeling was opened in the Third Ward on the 2d day of October, 1848, under the principalship of Mr. A. J. Haile, and very soon thereafter schools were organized in the remaining four wards, with Messrs. Wallace, Arthur, McKelley and McMechen as Principals. The writer succeeded Mr. Haile as Principal of the Third Ward school, in April, 1850. The first Wheeling Board of Education, or Board of School Commissioners as it was then styled, consisted of Messrs. Thomas Johnson of the First ward, William S. Wickham of the Second Ward, Morgan Nelson of the Third Ward, Richard W. Harding of the Fourth Ward and Henry Echols of the Fifth Ward.

The public school houses first built in Wheeling—but one of which, that of the Second Ward, remains in its pristine loveliness—were regarded as models of architectural beauty and convenience; and they were pointed to with pride and satisfaction, particularly by those who had been mainly instrumental in securing to Wheeling the prospective advantages of a system of general education. There were five of these primitive structures, one in each ward of the city, and all built on the same general plan, each having two main school rooms, one for boys and the other for girls—it being at that time deemed wise to assign the sexes to separate apartments.

With a population of about ten thousand, the aggregate attendance in the schools did not greatly if at all, exceed one thousand, or one

hundred for every thousand inhabitants, and continued in about the same ratio for a number of years.

The increase in the population of the city, has at no time been remarkably rapid. At the time of the admission of West Virginia as a State of the Union, and about fifteen years subsequent to the introduction of the public schools, the city proper contained not exceeding fifteen thousand inhabitants; and at that time the enrollment in the schools was only about fifteen hundred. From the beginning, however, the accommodations, except in the Second and Third Wards, had proved inadequate for the number of pupils in attendance, and additions were, from time to time, made to several of the school buildings, although the actual number of schools and school houses continued the same until the organization of the schools under the existing plan, in 1865. It should here be mentioned that in 1852 the front part of the original Third Ward school house, in consequence of having been built on an insecure foundation, gave way and the building had to be vacated. At about the same time it was ascertained that the title to the ground upon which the house had been built, was insufficient. It was hence decided to abandon the property altogether, and to purchase a new site and erect a new building. Ground was accordingly bought on the northeast corner of Quincy and Sixth streets, and during the years 1853-4, the present school house of the Third Ward was built. While the building was in process of erection, the old City Hall over Second Ward market house, and the firemen's Halls of the Second and Third Wards, were used for school purposes. During sixteen years, from 1854 to 1870, the present school building proved sufficient for the accommodation of all the pupils in attendance. During the last year, however, it has been found necessary to rent a room outside for the accommodation of a part of the lower primary division of the Third Ward school.

In the foregoing I have endeavored to give a succinct statement of the origin and early progress of the schools of Wheeling. In evidence that these schools have grown in the popular favor, the fact may be stated that the ratio of the enrollment in the schools to the entire population of the city has continuously increased within the last seven years. For a number of years after the organization of the schools under the old system, the ratio of entire enrollment to entire population was about as one (1) to ten (10). During the last scholastic year the total enrollment was equal to about one-sixth of the entire population, and the average monthly enrollment to little less than one-eighth.

By legislative enactment the borough of South Wheeling, with a population of 2,985, was recently incorporated with the city of Wheel-

ing, and now constitutes the Eighth Ward of the city. According to census of July, 1871, the population of the city, inclusive of South Wheeling, was 23,104. The number of youths between six and twenty-one years of age was 7,941. Since the beginning of the current school year, (Sept., 1871,) more than three thousand names have been entered in the school registers, and the number will probably be increased to well nigh four thousand before the close of the year in June. The average monthly enrollment during the three months of the year which have transpired was upward of twenty-eight hundred. That there may be no misapprehension, or seeming discrepancy in statements, it should be borne in mind that the figures here given have reference to a later period than those submitted in my statistical statement which will be incorporated with the tables of your forthcoming annual report, the latter having reference to the school year ending June 30, 1871.

For the information of persons sufficiently interested to read this paper, but who have not time or inclination to go through the tables of your report for the purpose of gleaning the items which relate to the Wheeling schools, I submit the following condensed statement, adding a few particulars contained in a recent report which I had occasion to make to the National Bureau of Education, but which were not called for in the report which I was required to make to your department:

1	Assessed valuation of real and personal property in the city.....	\$13,025,298 06
2	Estimated true value of real and personal property in the city.....	30,000,000 00
3	“ “ “ of all school property, real and personal.....	151,500 00
4	Total enrollment in the schools during year ending June 30, 1871.....	3,456
5	Average monthly enrollment in the schools during year ending June 30, 1871.....	2,333
6	Number of teachers employed, (including seven special of German).....	65
7	Amount paid for teachers' salaries.....	\$29,562 50
8	“ “ “ all other school purposes, except permanent improvements.....	8,426 93
9	Total costs of operating the schools for the year.....	37,989 43
10	Cost per pupil for tuition (teachers' salaries) based on average monthly enrollment..	12 67
11	“ “ “ “ all other objects, except permanent improvements.....	3 61
12	Total cost per pupil.....	16 28

The 1st, 2d and 3d of these items are made to embrace South Wheeling. As before stated, this borough was but recently included within the city limits. Its school property is valued at \$6,000. Exclusive of this item the total estimated value of the public school property of Wheeling is \$145,500, as stated in my report.

The Legislature in amending the school law of this District so as to include South Wheeling and exclude the borough of Fulton, through haste and want of proper care, made several very serious mistakes. I desire to make mention of this matter in order that the attention of the Legislature may be directed thereto early in the coming session. Whether the errors alluded to were the work of the committee appointed by the Wheeling Board to frame an amendment to the law, or

of the member by whom the Bill was introduced, or of both, is not material. The mistakes were made, and need to be speedily corrected. The preamble to the amendment reads as follows:

"Sections one, two, three and eleven of chapter fifty-seven of the Acts of eighteen hundred and sixty-seven, are hereby amended and re-enacted so as to read as follows."

Now the third section should have been in no manner disturbed in its essential provisions; and it was no part of the intention of either the Board or the Committee that it should be disturbed, since it contains matters absolutely essential to the qualification of members for the proper discharge of their duties as school officers. It provides that the clerk shall notify members elect of their election; that they shall be required to take the oath of office; and that the clerk shall administer said oath; and for the manner of filling vacancies which may occur in the Board, from death, resignation, refusal to serve, or otherwise. The preamble to the amendment blots this section entirely from the law, and substitutes for it a mere provision for the addition of a part of the township of Ritchie to the school district of Wheeling, whereas this provision should have been introduced as an amendment to the 2d section.

Another serious and unintentional mistake is that which substitutes the word *July* for *January* in the second section. The law of 1867 provided that members elect of the Board of Education should enter upon their duties on the first day of July following their election. At the time of the adoption of this law the township elections were held in April. The time was subsequently changed to October, and the word July, where it occurred in the second, third and fourth sections of the law, changed to January. It is presumable that the party or parties concerned in framing the recent amendments made use of a copy of the law of 1867, instead of the amended act of March 3d, 1868, and inadvertently introduced the word July, as it there occurs, for January.

The eleventh section of the law was so amended as to make the collector of the city revenues the collector also of the school assessments. Strangely, there is no provision whatever in the law which requires this officer to give any security for the faithful handling of the school monies, nor can his official bond, required by the city councils, be made to cover the case. It is a thing almost or quite unprecedented to require no security of an officer whose business it is to receive and disburse public funds. And, disclaiming any doubt of the official integrity of the present collector, I would suggest to the Legislature the importance of so amending the eleventh section of the Wheeling school law as to require the collector of the school revenues to give

bond, to be approved by the Board of Education, and in such amount as may be required by the Board, for the faithful disposal, according to law, of all school monies which may come into his hands.

The Convention which is to meet in January, with the object of revising the organic law of the State, will, of course, consider whether the chapter or article in the present Constitution, which relates to Education, shall undergo modification. It is presumed that the Convention will, in the main, be composed of men fully competent to discharge intelligently the responsible duties which will devolve upon them. And not the least important of these duties are those relating to Education.

A very grave error into which such bodies have heretofore not unfrequently fallen, has been that of supposing their duties to be of a legislative character, and hence of assuming legislative prerogatives, and of introducing into State Constitutions provisions calculated in some instances to prevent future important and necessary legislative action, and in others to compel such action as has proved or may prove disastrous to the public interests.

There are, undoubtedly, some changes required in the organic law of West Virginia; and, if a figure may here be allowed, it may be said that the rules of addition and subtraction, and particularly the abbreviations of these rules, should be carefully studied by those whose duty it is to make the needed changes.

The tenth article of the Constitution needs little or no modification. It contains about all that should appear in that instrument on the subject of Education.

In my report to your department a year ago, I gave a description of the new school building then in process of erection in the Fourth Ward of the city, a lithographic print of which appeared as a frontispiece in the report of your predecessor. The building is now completed, and it may be regarded both as an ornament and a credit to the city. It is in every particular by far the best public school edifice in the State, and will compare favorably with those of any of the principal cities and towns of other States. The house, furniture and grounds are valued at about \$35,000. The house cost little over \$30,000, and in the matters of material, workmanship, size, convenience and architectural beauty, it will compare to advantage with a number in our neighboring State of Ohio, which were built at a cost nearly twice as great.

The following are the names of the officers and members of the Wheeling Board of Education, as at present constituted :

OFFICERS:

JOHN H. HALL, PRESIDENT.

JACOB M. BICKEL, CLERK.

F. S. WILLIAMS, SUPT. OF SCHOOLS.

MEMBERS:

FIRST WARD.	FIFTH WARD.
Wm. Stewart, (re-elected) term expires Jan., 1875	John Hamilton.....term expires Jan., 1874
George Zoeckler..... " " " 1874	Andrew Wilson..... " " " 1873
John Scott..... " " " 1873	F. W. Bassett..... " " " 1872
SECOND AND SEVENTH WARDS.	[Mr. Bassett will be succeeded by Mr. James Maxwell.]
Jacob M. Bickel.....term expires Jan., 1874	SIXTH WARD.
John Pfarr..... " " " 1873	W. H. Harrison, (re-elected) term expires Jan., 1875
T. T. Hutchisson..... " " " 1872	George Carnahan..... " " " 1874
[Mr. Hutchisson will be succeeded by Dr. Thos. H. Logan.]	William Weitzell..... " " " 1873
THIRD WARD.	EIGHTH WARD.
John H. Hall.....term expires Jan., 1874	George Bowers, (re-elected) term expires Jan., 1873
Dr. A. S. Todd..... " " " 1873	Dr. R. W. Hazlett..... " " " 1872
Augustus Pollack..... " " " 1872	Charles Otte..... " " " 1872
[Mr. Pollack will be succeeded by R. H. Cochran, Esq.]	[Messrs. Hazlett and Otte will be succeeded by Messrs. Stephen Waterhouse and Augustus Weidbusch.]
FOURTH WARD.	
James Launder, (re-elected) term expires Jan., 1873	
B. F. Caldwell..... " " " 1874	
Joseph A. Metcalf..... " " " 1873	

It is a fact deserving of mention, that the venerable Dr. Todd, whose name appears as a member of the Board of Education from the Third Ward, has been connected with the schools of Wheeling, as trustee, commissioner or examiner, since their first organization in 1848, except during an interval of two years extending from July 1868 to July 1870. And it is due to say that these schools never had a more devoted friend and supporter. Though well advanced in years, his zeal in the cause of education seems in no degree abated. His chief desire at this time with regard to the schools of Wheeling, is that the system may be made more efficient by the crowning feature of a Central High School. For such a school the Doctor has ever been a zealous advocate. His efforts, however, in common with those of other friends of education, in favor of the establishment of such a school, have thus far proved abortive, mainly owing to opposition of professed friends of free schools; and Wheeling, be it said with sorrow, continues to stand almost stark alone among the cities of the United States, without the advantages of such a school. And, although her public schools have done and are still doing effective work, yet it cannot be expected that they will compare favorably with the schools of other cities, until the High School is added and its reflex beneficial influence made to permeate the Grammar, the Intermediate, and the Primary schools.

BARBOUR COUNTY—R. A. McCUTCHEON, *Sup't.*

I have the honor to submit the following remarks, more fully to explain the affairs of our county. Due attention is given to the selection of competent teachers, and a great interest felt in the success of the schools. Not much time is given to the enrollment of youth nor to the preparation of reports. Possibly our good people have never thought of an educational interest in them beyond the confines of our mountain State. I have always thought that each successive report to you from this county would be more complete than its antecedent, but this is surely the meanest of the mean.

I do not blame any one for it, as it is every one's business.

The great incentive to action is wanting. For the annual enrollment one trustee should be allowed \$1.50 to insure action for successive reports.

I advocate the retention of county supervision through our delegates in convention. Repeal that part of the school law creating trustees and school commissioners and enlarge the powers of the county superintendent.

Make his office worthy the vocation with sufficient salary to insure his whole attention, and then the full power of the system will be developed and felt. It has been predicted by the uncharitable that this system will retrograde and sluff off into the ancient days of "log cabins and hard cider," now that the political features of the State have changed. Believe it! Who can?

Sir, this belongs to no party—it is wholly of and for the people and their honored future. I, sir, look forward with hope and faith that the governing power of this State will make the Switzerland of America the scientific Germany, and the general intelligence of its citizens equal that of any other state either in the new or old world.

Let us remember that the educated brain of Germany most signally overwhelmed the less erudite millions of a once fearfully powerful military nation. Then let us not forget whilst we are expending millions of revenue for Needle guns and Columbiads, to develop that far greater power—the strong native intellect of West Virginia.

It is impossible for me to show you the financial condition of Barbour, from the fact that our Boards of Education do not clearly comprehend it, and have failed to set it forth in their report.

But the townships that entered into the work at an early day have now paid off the building debt. Union township is out of debt and is running her schools with only 15 cents tax on the \$100.

Elk township is in the same condition. Pleasant township is emerging.

The four remaining are not cognizant of their condition, but force of circumstances will soon develop it.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Mrs. M. E. Hilkey.....	1	Silas Dawson.....	2
Miss L. See.....	1	Thos. A. Allen.....	2
E. Lee Dayton.....	2	J. D. Summers.....	2
A. J. Smith.....	3	J. L. Glasscock.....	2½
V. A. Gribble.....	1	D. W. Shaw.....	1
Jacob Hudkins.....	5	Thos. P. Douglas.....	2½
N. J. Bosworth.....	3	D. K. Ford.....	1
Jacob G. Waugh.....	3	J. W. Gawthrop.....	1
R. L. Fallman.....	3	A. J. Hartman.....	2
Miss Addie Clark.....	1	W. S. Wheeler.....	1
J. N. Tannehill.....	2	R. A. Douglas.....	3
K. Zinn.....	5	S. G. Bartlett.....	2
J. B. Bailey.....	2	J. M. Lake.....	2½
R. M. Talbott.....	2	J. R. Phillips.....	2
Miss Celia Wilson.....	3	J. S. Nester.....	2
David M. Howell.....	3½	G. W. Heltzell.....	2
Wm. K. Bowers.....	3	B. M. Nester.....	2
George H. Helmick.....	1	A. M. Nester.....	3
Valentine F. Taylor.....	2	Grenville Bartlett.....	1
W. P. Kendell.....	1	M. T. Bailey.....	1
Joseph F. See.....	1	L. W. Robinson.....	3
Jas. W. Samples.....	1	Wm. F. McGee.....	3
M. V. Oldaker.....	2	F. M. Cosad.....	5
J. E. Heatherly.....	2½	J. M. Allen.....	2
David W. Gall.....	1	Jas. H. Robinson.....	3
R. M. Baker.....	2	C. S. Wise.....	2½
Jas. L. Newlon.....	1	George Throop.....	1
E. L. Robinson.....	2		

BERKELEY COUNTY—W. S. PENICK, *Sup't.*

The within report is necessarily very imperfect. Having but recently entered upon the duties of the office I can say very little about the condition of the schools. (I am now filling the unexpired term of Rev. Mr. Lacy.) The reports of the township clerks are generally very imperfect and unsatisfactory. The most of them seem not to have understood their duties. I came into office too late to have them corrected, and consequently this report only approximates the true condition of the schools in the county. My predecessor had left the State before I received the papers of the office, and on that account I could not get the benefit of his observations.

*From the Hedgesville township no report has been received, and the one from 1870, from which I gleaned some statistics, is so contradictory that it is totally unreliable.

We shall endeavor to remedy these difficulties during the next year, if possible.

The common school system is growing in favor with the people, and will continue to do so in proportion as it is rendered more efficient.

There is, so far as we have heard, very general complaint among

*Their report has been received and incorporated in this.

the teachers and patrons of the public schools against *Pinneo's English Grammar*.

It seems from the reports I have received that the boards of education have failed to reserve the portion of the school fund provided by law for the colored children. They seem to have provided for them in the same manner they have for the whites.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Wm. T. Siler.....	3	S. S. Smeltzer.....	2
Samuel W. Catlett.....	5	E. F. Weirick.....	3
Kate A. Ahern.....	2	W. H. Jauney.....	2½
A. J. Hockenberry.....	1	Thomas W. Huston.....	3
A. B. Long.....	2	O. H. Huston.....	2
M. G. Albright.....	2½	Elizabeth J. Huston.....	2
G. O. A. Stewart.....	1½	Hannah E. Roger.....	2
David Speer.....	1½	Louisa Wyman.....	1
Mary E. Hoffman.....	2½	John A. Holmes, colored.....	3½
William B. Steward.....	4	Miss A. B. Coyle.....	4
Verginia H. Sturrys.....	1½	Alphonsus Goulden.....	2½
Peter Smith.....	1	W. R. J. Williams.....	5
Laura B. Halsley.....	1½	William M. Deck.....	5
Annie E. Hill.....	2½	C. C. Harris.....	5
Emma McCaleb.....	2	W. Manning Lemon.....	2
F. J. Hayden.....	1	J. A. Goulden.....	1
James Robinson, Jr.....	2½	James W. Evans.....	3½
Lewis A. Smith.....	1½	William K. Preston, colored.....	4
J. Newton Hall.....	1½	Geo. W. Green.....	5
M. J. Benedict.....	2½	Kate S. Alteman.....	2½
J. H. Alexander.....	1½	A. M. Graham.....	3

BOONE COUNTY—RUFUS WORKMAN, *Supt.*

I herewith transmit my second Report of Common Schools. It would have afforded me great pleasure to have been able to forward it at an earlier date.

But it seems to be impossible to get the Boards of Education to make their reports in due time.

I am sorry to say that, after waiting until this time, I have to make up my report without any special information from Scott township, which is one of our leading townships in point of intelligence.

I will not attempt to speak at this time of the many reasons why those reports are not made, but proceed to give you an account (as best I can under the circumstances) of our schools during the past year.

We have had schools taught in Sherman township, in the aggregate, 28 months—20 by males and 8 by females. In Crook township, 17 by males; in Peytona, 23½ months by male teachers; in Washington, 23 5-6 by males; in Scott, from the best information I can get, there were taught 20 months by male teachers—making, in all, for the entire county, 114½ months, at an average cost of \$31.37 per month,

making total amount expended in county for school purposes \$3,586.63½.

It will be seen by reference to my financial report that the levy as reported, with the State funds, amounted to \$4,613.93, which is \$1,027.-30 more than has been expended. There is of last year's levy, now in the Sheriff's hands, money and unpaid tax receipts for more than that amount.

We have paid out for school houses, according to reports of Secretaries, \$908.41; for repairs, \$109.50; for apparatus \$3.00; for contingent expenses, in Sherman, Peytona, Crook and Washington townships, \$77.68 (Scott not heard from). We have 1,735 youth in our county; 1,027 have attended school; 736 are studying orthography; 505 reading; 264 writing; 158 arithmetic; 58 geography; 57 English grammar and 3 algebra.

We have our county about supplied with school houses. They are not fine, but the most of them are comfortable and substantial.

Our schools have been taught, as a general thing, by teachers who have labored very hard to advance their pupils, and, in the majority of cases, have given general satisfaction.

The time is rapidly approaching when teachers to get employment in this county will necessarily be compelled to have a well graded certificate; and I will here say to teachers who hold medium certificates, if you expect to follow teaching you must apply yourselves in order to keep pace with the times.

The townships have all laid their levies, but I feel fearful that Washington will not be able to have the required amount of school months, on account of the smallness of the levy—25 cents. I am opposed to high taxes, but I am in favor of schools, and my motto is to lay the levy to 50 cents on the \$100, and have sufficient means to educate the youths of our country. I believe that the school commissioners are taking more interest in the management of schools than heretofore. Trustees in some communities seem to realize the importance of their office, and have gone to work in the right direction, and good has been accomplished through their influence.

Taking a general view of the entire county I feel justified in saying that our schools are this year in a prosperous condition.

There are still some in our midst who are dissatisfied with the system, but they are like bubbles on the water; when the rain ceases the bubbles gradually disappear; so those who are in opposition to free schools will gradually disappear.

I have, in the last few months, visited quite a number of schools and found them all in a flourishing condition.

I am not satisfied with our blank form for teachers' certificates. I

think there should be different grades for each branch, and the applicant should receive a certificate according to his qualification in each branch. Then, and not till then, will trustees be properly informed by the superintendent, of the qualification of the teacher. There is another point in regard to the school law to which I wish to call the attention of the Legislature at the coming session. Boards of Education are required to lay a levy sufficient, with the State funds, to continue schools in each district for at least four months. The State funds are not disbursed until the first of September, and sometimes not until October; consequently, the Board can know nothing definite as to the amount they will receive. Under present arrangements they have to lay the levy sometimes in August, in order that the sheriff can get the tickets in due time; consequently they have to guess at the amount. I only propose to point out the evil, hoping that the Legislature will seek the remedy.

I will now close my report by asking the teachers and all the township officers in the county, to give my successor, Mr. John W. Mahan, their hearty co-operation, and, with him as your leader, may you ever prove yourselves worthy to be entrusted with the formation of the manners, direction of the mind, teaching the morals, molding the character, and shaping the destiny of the immortal souls of the youth of our county.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Benjamin Price.....	5	Sampson Roberts.....	2
A. J. Coon.....	5	S. H. Campbell.....	3
S. T. McKimm.....	1	Miss M. J. S. Gardner.....	2
R. C. Voss.....	1	Miss Julia Morris.....	2
A. De Jarnette.....	4	Elijah Hensley.....	4
Adam Toney.....	4	Isaac P. Williams.....	3
Joshua Mitchell.....	5	John Morris.....	3
Susan M. Ballard.....	2	John L. Owens.....	5
F. S. Jarrell.....	5	Abner Whitten.....	3
Cary Toney.....	4	John L. Harless.....	3
Thomas Hill.....	5	E. R. Parrell.....	3
John S. Lavender.....	1	Lewis Hunter.....	4
F. B. French.....	3	Robert M. Campbell.....	2
M. A. W. Young.....	3	Jacob Coon.....	4
Marquis Foster.....	5	Thomas M. Bowls.....	4
Isaac Harless.....	5	Samuel L. Webb.....	1
William C. Hopkins.....	2	W. J. Grow.....	3
B. S. Hager.....	5	John F. Ball.....	3
James Pack.....	5	Thomas Price.....	5
William Workman.....	4	L. D. Browning.....	4
J. F. Ferrell.....	5	E. B. Stover.....	5
F. C. Jarrell.....	5	William Toney.....	3
Benjamin H. Workman.....	5	M. P. Roach.....	3
Joseph N. Estep.....	5	L. D. Hager.....	3

BRAXTON COUNTY—W. F. MORRISON, *Supt.*

I herewith transmit my imperfect annual report for the scholastic year, ending August 31st, 1871.

The secretaries—some of them—failed to report until quite recently, and then some of their reports were returned for correction, and even then very little amendment made. The blanks furnished the secretaries do not correspond in every respect with those furnished the Superintendent, and it is very difficult to understand what is wanted; consequently it is almost impossible to get correct reports.

Our school Boards are very averse to building school houses, or laying a levy for that purpose. For the last year I have labored, almost incessantly, with the several township boards, urging upon them the great and indispensable importance of building school houses, but with little avail. Some of them seem determined to build huts, if they do build, instead of houses. Our county is poor and therefore we have not the pecuniary means to build fine specimens of architectural beauty. Notwithstanding this, it is surely policy and economy to build houses that are convenient, comfortable and durable. The committee appointed to settle the school accounts with the several school officers of this county had long and arduous duties to perform. The officers (some of them were indifferent about the matter,) failed to lay before the committee all the necessary books, records, &c. Therefore, it was a very difficult and laborious task to make a settlement; but by labor and perseverance said settlement was completed, an abridged copy of which I will transmit to your office soon. You will see by said settlement that the officers of Clay township were found to be in arrears \$2,367.65, and that in Washington township their indebtedness was \$2,605.16. The latter will have (when collected) an offset of \$1,116.58, the levy of 1870, which the treasurer failed to collect, and which is now in the hands of the Sheriff; also \$600 or \$800 of tax receipts for the years 1868, 1869 and 1870, which, by an act of the Legislature, passed February 27, 1871, were put into the hands of the Sheriff for collection.

CLAY TOWNSHIP.—This township, you will see by my tabular report, has built eleven school houses and has quite recently let contracts for four or five others which, I presume, will be ready for occupation by the 1st of January next. There were seventeen schools in operation during the year, with an average of over three months each. The report of the township shows an indebtedness of \$794.68, but you will see by settlement made by committee for the several years, the debt is much greater.

FRANKLIN TOWNSHIP.—Notwithstanding there have been no school houses built in this township as yet, the trustees have managed to get houses that answer tolerably well with the exception of one or two districts.

The Board of the township has been very economical. Twenty

cents has been the levy of this township up to 1870 and 1871; each district has had schools—average about three months, and there is a balance in the treasury of \$1,385.83.

LINCOLN TOWNSHIP.—This township had sixteen schools in operation during the year, average three months. The Board of the township has made very little progress in building. The school officers have managed to secure houses for school purposes for the time being. The levy has been comparatively light. The finances of the township have been conducted very economically. By their report, they show a balance on hand of \$386.47.

WASHINGTON TOWNSHIP.—The report of this township is incorrect and incomplete, owing to the fact that the levy of 1870 had not been collected, and is now in the hands of the Sheriff, and no settlement having been made with him by the Board, the secretary could not show the exact condition of the finances. Notwithstanding no houses are reported in this township, there are three or four now in course of erection with a view of getting them ready for schools this winter.

SUGGESTIONS.—Sec. 13 of the school law provides that "The Board of Education shall have general control and supervision of the schools, in their township, &c." Sec. 15 provides that the trustees of every school district shall appoint the teacher for the schools under their charge, fix their salaries, and dismiss them at any time for incompetency, &c. Some of the Boards of the county have passed a resolution restricting trustees to pay certain salaries to teachers, and have refused to pay teachers the amount to which they were entitled, by their agreement with trustees. Some of our teachers have brought suit to recover. This creates unpleasantness between teachers and school officers, which ought not to be. Those two sections referred to should be relieved of ambiguity. If the Board have the right and power to restrict trustees in this respect, so much of the 15th section as relates to teachers' salaries is superfluous—would better be stricken from the statute. Section 22 provides that the trustees, aided by the teachers, shall, in the month of August, make a report to the secretary of their township, in reference to their school district, the number of schools under their charge, &c. Our schools are generally taught in the winter season. Some of our teachers are from other counties and even from other States, and when the time arrives for them to report they are a hundred miles away. This section should be amended so as to require and compel teachers to report at the close of their schools. For further remarks upon the school law I refer you to the report of the superintendent of Greenbrier county, for the

year 1870, according in the main with my own views upon the subject. I granted, during the year, fifty-two certificates: Three No. 1's, eight No. 2's, nineteen No. 3's, thirteen No. 4's and nine No. 5's.— If the Boards of Education of the several townships will do their duty in providing houses, the system will be much more beloved. We have in our county some efficient, energetic, wide awake teachers, and if the school officers will do their duty, notwithstanding our sparsely settled and mountainous county, the people's appreciation of the system, and faith in its perpetuity and in the ultimate triumph of free popular education will be shown by demolishing the old log houses and the erection in their stead of neatly constructed frame houses worthy of the name for which they are intended. I visited all the schools that were in operation during the year (with comparatively few exceptions) and found most of the teachers wide-awake, alive to their duty and worthy of their profession. Notwithstanding all the obstacles with which we have to contend, the system is becoming more popular and our schools and teachers are prospering.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

John W. Jones.....	3	Perry C. Roberts.....	4
A. G. Dobbins.....	4	Hezekiah Slump.....	5
Wm. H. Bowyer.....	3	Renox Willson.....	5
Nathan Clark.....	3	John G. Young.....	4
A. H. Helmick.....	3	Daniel F. Humphreys.....	2
Thomas H. Squires.....	5	James D. Dillon.....	2
Thomas E. Friend.....	3	Ellis S. Hyre.....	3
J. J. Minrley.....	5	A. C. Dyre.....	3
T. J. Berry.....	1	A. B. Cunningham.....	5
John W. Arthur.....	5	William Kraft.....	3
C. W. Taylor.....	4	Miss Maggie E. Dillon.....	3
Miss Edith B. Relp.....	2	D. E. Cutlip.....	4
W. P. Shaver.....	4	Samuel F. Griffin.....	4
G. M. Berry.....	2	Rufus McCutchen.....	3
Newton B. Newlon.....	3	William H. Green.....	3
David W. Relp.....	4	Granvill Huffman.....	2
Isaac R. Shaver.....	3	Mrs. Frances V. Berry.....	1
Miss Mollie J. Moore.....	1	T. T. Berry.....	3
Miss Ruth Rogers.....	4	John P. Berry.....	3
J. W. Hannah.....	3	John Given.....	3
Charles A. Powers.....	4	E. B. Rollyson.....	3
James A. Johnson.....	4	D. S. Morton.....	3
H. F. Shaver.....	5	Isaac E. DeMoss.....	5
E. A. Berry.....	2	Mortimer Rose.....	2
A. J. Young.....	5	Mrs. Hannah S. Sayre.....	2
J. F. Thayer.....	4	M. Wiesenfield.....	3

BROOKE COUNTY—J. W. HOUGH, *Supt.*

Those interested in our common school system, in taking a retrospective view of its workings in our county during the past year, will find much for encouragement and gratification. We have now in the county twenty-five school buildings for common school purposes.

Every district in the county is now in possession of a good school building; and Bethany, which last year had a building 40x82, has, during the past year, enlarged it to double that size. The building now contains four large and well arranged rooms, sufficient to accommodate two hundred pupils. Three of these rooms are now being occupied. The school is in charge of one principal and two assistants, all of whom are energetic workers in the cause, and if means can be furnished for a sufficient term of school in each year it can be made a very efficient graded school, surpassed by none in the county.

Wellsburg school district is very favorably circumstanced for rapid progress in matters pertaining to the education of youth. Professor J. W. Cuppy is in charge of the school, assisted by a corps of efficient and energetic female teachers, all laboring with the greatest zeal—all in lively and active sympathy with the cause in which they are engaged. Professor J. W. Cuppy is an energetic and thoroughly practical educator, and will reflect credit on himself and his employers during his labors at Wellsburg.

Cross-Creek township built one new school house the past year. This completely furnishes her with a good and comfortable school house in every district. The districts throughout the entire county are all furnished with maps, charts and all requisite comforts and conveniences; and surrounded with large and pleasant grounds for recreation.

We still have some hindrance—some opposition to our free school system. But we will not be discouraged at this, when efforts at progress and reform in all parts of the world's history have been opposed, and some have had to struggle through a long succession of ages against powerful and allied parties. We have those among us who are opposed, and always have been opposed, to the free school system. And now, as popular sentiment is so overwhelmingly against them, they must accept it; and they would now destroy its efficiency by cutting the school term, in each year, down to the very minimum of the law. Our school system in that case is merely nominal. This is the case in one of our townships the present year. I would suggest that the law be so changed as to require the Board of Education to make a levy sufficient, with the money received from the State, to keep the schools in operation for at least eight months in the year. Property owes its peaceable possession and defence to the virtue and intelligence of the people, and property ought, therefore, to be taxed for the education of the people. We have among us some who advocate a compulsory system of education. I think such a system would be incompatible with our republican institutions. It would directly and arbitrarily

interfere with vested private rights and interests. Let us have laws that will bear alike on all classes and conditions of citizens. Give the laboring man an opportunity to obtain a competency for himself and children and have some leisure time; encourage him to occupy this time in improving his mind. Excite an interest in educational matter among the people; pay wages that will justify good talent to engage in teaching; adopt the best plans of imparting knowledge, and all classes of our citizens will soon embrace the advantages with alacrity.

A Teachers' Association has been formed in this county during the past year, the good effects of which are already beginning to develop themselves. Associations are of transcendent importance to teachers. Their frequent meetings together are of mutual advantage to each. It is important that those engaged in the various enterprises of life should meet together for mutual consultation. I can conceive of none that is more important than the assembling of those to whom is intrusted the shaping and developing the pliant mind of youth.

In conclusion, I would fail to do an act of simple justice if I did not commend those who, by their efforts, have done so much in effecting the completion of the Brooke County Teachers' Association. Among those who are deserving of special notice is Professor J W. Cuppy, of Wellsburg, and Professor A. E. Dolbear, of Bethany College. The lady teachers of Wellsburg have all been persistent and efficient workers in this praise-worthy enterprise.

I return my thanks to the teachers throughout the county, school officers and citizens generally, for the kindness, favors and encouragement that I have met with from them during my official career.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

George Russell.....	1	Jennie Hessay.....	2
John F. Green.....	2	Mary A. Wylie.....	3
Kate McGuire.....	2	Rose Wheeler.....	2
Flora Waddle.....	2	James F. Westlake.....	2
John W. Cuppy.....	1	S. C. Gist.....	1
L. C. Fisher.....	3	Clarinda Hunt.....	3
Maria C. Huffman.....	2	John H. Brower.....	1
James E. Baxter.....	1	Carrie M. Adams.....	3
Carrie S. Baxter.....	1	S. F. Patterson.....	1
Annie M. Braashear.....	2	Albert G. Lee.....	2
C. W. Bonar.....	1	G. A. Baxter.....	1
John A. Blattan.....	1	Guastavus A. Kyle.....	1
John Churchman.....	1	Sarah E. Hunter.....	1
Mattie C. Carle.....	1	H. E. Worstell.....	1
Aura E. Campbell.....	1	Thomas Shannon.....	1
Ada Cunningham.....	1	Lizzie L. Wirt.....	1
Jennie W. Fouché.....	2	A. L. Wirt.....	1
J. O. Scott.....	2	Lizzie Hough.....	1
Annie L. Murphy.....	2	Charles Kyle.....	1
Rachel M. Lee.....	2	Israel Wright.....	1
Annie M. Lazear.....	2	Belle Oglevie.....	1
James D. Lazear.....	1	Susan Beck.....	2
Kate Hindman.....	2	C. B. Turner.....	1
Mary C. Hogue.....	3	Matilda Hoffman.....	2

CABELL COUNTY.—JNO. W. CHURCH, *Supt.*

If it were not for imperfections in my annual statistical and financial report for the year ending September 30, 1871, I would refrain from any specific remarks. I find it an impossibility to obtain from school officers a correct statement of the condition of schools in my county. I have repeatedly, by letter, or in person, appealed to secretaries of Boards of Education to discharge the duties required of them by the school law, and at the same time reminded them of the necessity of having accurate reports in order to submit to the people, not only at home, but also abroad, the real condition of the free schools in the county of Cabell. I have to remark that my efforts have been in vain. The report which I have the honor to mail to you, notwithstanding its imperfections, shows a decided improvement over the one forwarded by me last year. The excuse I have for not forwarding my report sooner is that I received complete returns from the several townships in my county to-day. The school law requires that the superintendent of schools for each county within the State shall annually submit to the State Superintendent of Free Schools "a detailed report of the condition and character of the schools within his county, noting all deficiencies and suggesting their remedies, with such remarks upon the operation of the school law, as his experience and observation may suggest, pointing out wherein he considers them deficient." As regards changes essential to be made in the school law, I have none to offer. The school law is sufficient for the present, and I think that there has been already too much legislation on the subject.

STATISTICAL.

SCHOOLS.—During the year schools have been in operation within every school district. We have no high or graded schools, there being not the least necessity for establishing them.

ENROLLMENT.—According to the enumeration of youth returned to me there are two thousand five hundred and sixty-five youths in the county, a decrease of forty-six from the number reported the year previous, when there were two thousand six hundred and eleven. I cannot account for the decrease.

TEACHERS.—There were sixty-two applicants who received certificates to teach school within the county during the year. Twenty-two received a number one, sixteen received number two, twelve received

number three, twelve received number four, and the number rejected during the year was three.

ATTENDANCE.—The daily attendance of scholars during the year, I regret to say, has not been very favorable. My experience, having taught school in the independent school district of Barboursville for five months during the year, is that the attendance is more irregular in thickly settled districts than in districts thinly settled.

AGE.—In thinly settled sections, where scholars have to travel two and three miles to school, scholars of the age of six years do not attend school regularly on account of the distance, which proves conclusively that the want of population is one of the barriers to the success of the free school system in the State.

VISITS.—The number of visits credited to me denotes neglect on my part. I have visited nearly every school house in the county since the second day of June last, when the schools were not in operation, under the following circumstances: The Boards of Education, when the school law first went into operation, erected school houses upon the lands of parties without paying any attention to the titles. I am thankful to report that I have obtained titles for every school lot in the county, and by so doing have corrected the mistake of the Boards of Education, and also the neglect of my predecessors in office.

FINANCIAL.

TOWNSHIP LEVIES.—I find that the several township levies reported are very inaccurate. I attribute the failure to the settlements which have not been made by the Boards of Education with the sheriff of the county.

RECEIPTS.—Last year we received from the State three thousand seven hundred and ninety-nine dollars, and for the year beginning October 1, 1871, the sum of two thousand six hundred and ninety dollars and forty-four cents, a decrease of one thousand one hundred and eight dollars and fifty-six cents.

EXPENDITURES.—It will be perceived from the statement of expenditures that a handsome sum of money has been expended for school purposes, and if the sum had been twice that reported we could have consumed the whole amount by keeping the schools in operation for six months in lieu of four months.

VALUE OF SCHOOL PROPERTY.—A change of school officers causes different valuations of school property, for the ideas of men vary. I think the valuation contained in this report is accurate, having ob-

served very closely the charges made by boards of education and trustees in contracts for repairs.

SALARIES—The salaries paid teachers in several of the townships have been too much, while in others, teachers are not receiving sufficient compensation. The secretaries of Boards of Education do not receive sufficient compensation for their services, and for this reason competent men will not accept the office, and incompetent men act.—The office of secretary is by far the most responsible one mentioned in the school law.

SUMMARY.—Under this head I find, in most instances, that the reports are blank. I have filled out my report from information which I had previously obtained from settlements had with two township treasurers and Boards of Education, in obedience to an act of the Legislature, passed the 28th day of February, 1871, entitled "An act to provide for the settlement of the accounts of certain officers and persons for school moneys in their hands or under their control."

NUMBER OF BOOKS.—In my annual report last year I was not able to make a statement under this head, from the fact that teachers neglected to report as required of them. I notified secretaries not to receive reports from them until they fully complied with the school law, and the result is that I am enabled to forward a correct statement of the number and kinds of books used in the schools.

CONCLUSION.

In the annual report of Hon. John Eaton, jr., United States Commissioner of Education, for the year 1870, made to Hon. J. D. Cox, Secretary of the Interior, I find the following:

"West Virginia, after having struggled so far successfully in the establishment of a free school system, seems now to be contemplating its destruction."

I think the Honorable Commissioner of Education has done the State an injustice, and a contradiction should originate from some source, as the annual reports submitted to the Legislature by your predecessors in office show beyond controversy that the free schools of our young State are in a prosperous condition, and yours, no doubt, will make an exhibit showing an increased prosperity. The Boards of Education have laid the levy required by the forty-fourth section of the forty-fifth chapter of the Code of West Virginia.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

J. E. Becketts, Normal School.....	4	Edward Clark.....	2
J. W. King.....	1	Susan Staley.....	4
J. T. Hysell.....	1	C. C. Bryan.....	3
G. W. Preddy.....	1	A. F. Cassels, colored.....	4
C. McCullester.....	1	Angeline Huff.....	1
M. E. Pumphrey.....	1	Sarah E. Wright.....	2
H. C. Duncle.....	2	J. W. Jay.....	2
Dr. Saunders.....	2	Elias H. Poor.....	4
J. W. Kellgore.....	2	Edgar G. Hete.....	1
Joseph Gill.....	4	Marion Johnston.....	3
C. Armison.....	2	Charles Turner.....	4
J. A. Hatfield.....	2	A. M. Bryan.....	1
Elijah Adkins.....	4	Calvin Morrison.....	1
P. B. Summers.....	2	John J. Rowsey.....	3
E. A. Johnston.....	3	J. H. Roberts.....	2
J. C. Leesley.....	1	L. C. Turner.....	4
H. P. Drown.....	3	V. A. Turner.....	4
F. M. Keyser.....	2	C. S. Neal.....	3
J. J. Fuls.....	3	George Boster.....	1
E. L. Summers.....	3	W. H. Hall.....	1
William Elgoo.....	1	D. B. Childers.....	3
P. J. Riggs.....	1	George K. Osgood.....	2
Clara Nef.....	3	John K. Swann.....	3
Wm. Brumblett.....	1	A. W. Lendley.....	1
Jenny Letalle.....	4	Charles Guthrie.....	2
W. T. Thompson.....	2	H. J. Baumgardner.....	2
C. W. Payne.....	1	James T. Unsaid.....	1
C. A. Terry.....	2	Henderson Davis.....	4
H. A. Clark.....	1	A. S. Parsons, Normal School.....	4
J. L. Clark.....	1	William Cade.....	1
H. M. Hall.....	1	J. A. Black.....	3

RECAPITULATION.

No. 1.....	22
No. 2.....	16
No. 3.....	12
No. 4.....	12
Total.....	62

CALHOUN COUNTY—D. W. KNIGHT, *Supt.*

NO REPORT.

CLAY COUNTY—S. B. GROSE, *Supt.*

It is with reluctance that I forward a report so imperfect and in many respects inaccurate. I have used all the diligence within my power to obtain the reports of the several township Boards, but have been unable to get such reports as would enable me to make anything

like a full or accurate report for the past year. And allow me just here to say, that I am of opinion that this will always be the case until the law is so changed as to dispense with at least one-half of the school officers now authorized by law. My own experience leads me to the conclusion that a single school officer in each township would discharge all the duties required of Boards of Education and trustees, and do it more promptly, and in all cases do it more satisfactorily than it is done under the present arrangement.

BUFFALO TOWNSHIP—Had seven schools last winter, all of which I visited, except one, and found them well attended, and although the average grade of the teachers' certificates was below medium, yet I found the teachers giving general satisfaction. We have five school houses completed in this township, three log and two frame, and one other log house which will be completed in time for a school this winter.

HENRY TOWNSHIP.—Owing to the indebtedness of this township we have had but two schools, one of which I taught myself, the other was taught by a young teacher with a No. 5 certificate; both were well attended. We have three school houses in this township all of which are log houses.

PLEASANT TOWNSHIP—Has six log houses and had five schools during last winter, four of which I visited and found them well attended and progressing well.

UNION TOWNSHIP.—Has four districts and but two school houses, (both log.) Owing to the indebtedness of the township and for the want of school houses, there was but one school in the township during the last year.

I would just say in reference to all the school houses in this county that they are deficient in furniture and apparatus. Owing to the imperfection of the records of the several township Boards I have not been able to ascertain the true financial condition of the several townships, but think the present levy will pay all liabilities against the townships and run the schools four months during the ensuing winter in each school district.

I think I can safely say in conclusion that our people are all in favor of a system of free schools, but think the present system should be so amended as to abolish many of the offices now authorized by law. I would recommend that a law be passed compelling the attendance of the youths for at least three months in the year, as it is unnecessary to compel people to pay taxes for the benefit of the children and youths of our State and allow ignorant and prejudiced parents and guardians to set the law at perfect defiance by not permitting their children to reap the benefits.

TEACHERS AND GRADE OF THEIR CERTIFICATES.

L. P. Rogers.....	5	Wm. M. Mollahon.....	4
Rachael Eage.....	4	Henry Brown.....	4
M. V. Stevenson.....	3	John Morris.....	4
Jacob Young.....	3	N. W. Shannon.....	3
John S. Humphrey.....	3	John S. Geary.....	4
Wm. M. Bird.....	3	C. S. Hall.....	4

DODDRIDGE COUNTY—WM. STRINKLING, *Supt.*

I herewith transmit my annual report. It is imperfect in many respects. One township, New Milton, made no report to me. I never received the blanks until the 4th day of Oct., 1871. I sent them the same day to the several secretaries with an earnest desire to report immediately. New Milton never responded. The clerk of that township sent their enumeration and levy. The number of males in that township is 428; females, 351; total, 779. They levied 30 cents for building purposes. The same for schools. They had some 15 or 16 schools the past year, and in many respects, will compare with other townships. I stated in my annual report last year that we would always labor under disadvantages in receiving reports until the law was so changed that the proper officers would feel themselves under obligations to report, or forfeit a fine of some ten or twenty dollars. Another great difficulty in the way is their incompetency to report. Some of the report sent in is hard to be understood. Some of the school officers know nothing about calculation, and I presume some of them cannot either read or write. Hence we must make great allowances in such cases. School commissioners get nothing for their time, and in some townships qualified men won't serve, and in others men are often elected who are entirely disqualified for the position. Our schools are much better than they were some four or five years ago. Teachers much better qualified. Schools better organized. Many teachers being dropped, better qualified teachers have taken their places. But still there is great want of energy on the part of the teachers of this county. We have some good teachers, and some who do not appreciate the importance of keeping up with the advance of the schools.

In our county town, West Union, Hon. J. Williams conducted an Institute last August, some four weeks. It was badly attended by the teachers of the county, which I look upon as being a burning shame upon the teachers of this county. Mr. Williams is a fine scholar, and such opportunities are rare, and teachers should avail themselves of

them or not be allowed to teach. My report you will find to be imperfect, but it is the best I could do. Not a single township reported what the law required them to report, and I was compelled to gather such facts as I could from other sources. I am sorry this report has been delayed up to this time, but I have done the best I could under the circumstances.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Lawson Hall.....	3	W. D. McClain.....	1
Charles L. Poling.....	3	J. H. Morrow.....	2
Benton Blanel.....	3	P. Tate.....	4
L. F. Randolph.....	1	G. A. Wootton.....	2
John H. Steel.....	3	S. B. McMillian.....	1
J. B. Coffindoffer.....	3	C. A. Kenninger.....	1
Henry Enlow.....	2	J. M. B. Hovey.....	3
A. P. Garret.....	3	Dixon Ash.....	4
G. C. Gabert.....	2	W. H. Hoskinson.....	2
M. J. Jones.....	1	Thomas J. Robinett.....	3
M. J. Allen.....	2	C. W. Zalm.....	2
M. E. McClain.....	3	M. Mathers.....	1
D. M. Daugherty.....	2	C. Haddox.....	2
W. R. Shinn.....	3	J. Leach.....	1
F. M. Allen.....	4	F. F. Randolph.....	3
F. P. Ford.....	3	K. Pierpoint.....	3
A. L. Evans.....	1	R. Menear.....	3
J. Benedom.....	3	R. G. Werninger.....	1
E. L. Davis.....	3	J. M. Dickson.....	2
J. H. Benedom.....	2	M. Sherry.....	1

FAYETTE COUNTY—W. J. TIMBERLAKE, *Sup't.*

Only three townships made any sort of report to this office for the scholastic year ending August 31, 1871. I rode over the other two townships taking blanks with me and aiding trustees in making their reports, so that I am able to submit a fair statement of the condition of the common schools of this county. The school officers of some of the townships have had much to contend with in the management of schools under their control. During the year embraced in this report the county and township lines have been changed, making it necessary in some instances to re-district the township. Heretofore the districts have been larger; sometimes embracing three or four schools. This being no longer necessary there is but one school in each district. I visited all the schools in the county once and many of them twice. I find a want of uniformity in the method of operating the schools. There is no fixed system. Each teacher follows out his own peculiar idea. During these visits I took great pains to impress teacher and pupils with the advantages resulting from a well organized school. I find that the want of system is one of the greatest obstacles in the way of a successful operation of this system of education; and the only means of overcoming this difficulty is by assembling the teachers of each

county and giving such instructions as will bring about a more systematic state of things.

Our present system of township Boards and local trustees meets with much opposition, and it is becoming quite evident that this mixed up township system ought to be abandoned, or give place to one in which all the schools in the township shall be under the control of the Board of Education. The common school as we have it here is a State institution and should be sustained by a State tax. It is impossible, in these sparsely settled counties, for the Boards to sustain the schools the length of time required by law, although the full amount of the levy allowed by law be made. We find some fault in our system of education but there is much more to praise than to condemn.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

George Henry.....	3	M. L. Burdett.....	2
John McNutt.....	1	John Sydenstricker.....	4
R. R. Flanagan.....	2	William Montgomery.....	3
C. A. S. Sydenstricker.....	2	C. F. Johnson.....	4
A. Crookshank.....	3	Virginia Young.....	4
D. G. Gaines.....	2	W. Y. Wood.....	1
J. W. Ramsey.....	4	G. N. Kirk.....	6
J. A. Bennett.....	3	S. T. Fleschman.....	4
W. M. Miller.....	4	C. E. Mathews.....	4
J. L. Love.....	1	J. C. Cavendish.....	1
C. L. Hardy.....	3	W. H. Rennock.....	2
J. L. Hardy.....	3	Miss Dues.....	2
T. Gilkerson.....	3	W. J. Farr.....	1
R. A. Flanagan.....	3	W. S. Dunbar.....	4
Mary S. Criner.....	4	A. Neal.....	3
M. M. Warren.....	4	R. Blofeld.....	1
C. L. Jones.....	4	M. Howard.....	3
S. H. Love.....	2	B. Bibb.....	4
H. K. Shumate.....	1	S. F. Jones.....	2
W. Amick.....	4		

GILMER COUNTY.—JAMES SHAW, *Supt.*

In making my annual report I feel happy to say that all things belonging to the school system are improved to the satisfaction of all our people. They are beginning to see the benefits which will result from a well regulated school law. But as the law is but imperfectly understood by the most of our citizens, on account of the copies containing the law being so scarce here, there are many items in school reports that are overlooked, not through neglect or carelessness, but by not having a correct knowledge of the system. This deficiency will be overcome in a few years, and all the different points will work in harmony to the welfare and prosperity of our young State.

As far as regards the school law I have no remarks to make further than what I said last fall; the law is good enough if once properly understood.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Miss Laura Holt.....	1	M. S. Holt.....	2
" V. Webb.....	2	J. A. Kessinger.....	3
" Cordella Shock.....	1	J. H. Floyd.....	3
" Alice Hays.....	1	J. C. Kirkpatrick.....	4
" E. Cathers.....	1	C. H. Dodson.....	2
A. N. Ervin.....	3	W. H. Klucade.....	4
G. W. McQuain.....	2	John Cathers.....	2
Carr C. Bush.....	3	J. W. Chrisman.....	2
James H. Cooper.....	2	J. A. Holt.....	2
Robert Casey.....	3	William Sheefer.....	3
J. C. Bush.....	3	F. M. Stout.....	4
J. H. Lowther.....	1	J. A. Radcliff.....	3
Leland Stump.....	1	J. A. Dunlap.....	2
S. Stump.....	3	John E. Hays.....	2
B. Chrisman.....	3	Philip Cox.....	1
T. A. Groves.....	3	A. J. Rymer.....	3
W. F. Steel.....	3	O. Self.....	2
W. H. Conrad.....	3	W. H. Hall.....	2

GRANT COUNTY—ED. VOSSLER, *Supt.*

If the annexed annual Report reaches you after the 1st December next it will be due to the fact, that the necessary items of the statistical part of the report could not be collected sooner.

Two of our townships made nearly correct reports, but the report of the third (Milroy) is, as usual, very incomplete and defective, thereby making a complete report for this county impossible.

The past school year has, generally, been one of prosperity and progress to our schools. That we must have good *Public* schools, accessible to all, is now denied by but a few. The levies for the support of schools have been laid without serious opposition, and were, most of them, considerably reduced. That there is less contention and more hearty co-operation among school officers and teachers is also a gratifying fact.

SCHOOL HOUSES.—Grant township built 3 new houses; two of them first class houses, well finished and provided with convenient (wooden) desks—the third a small loghouse, rather indifferent in its appointments. Union township made substantial repairs to two houses, which will now answer the purpose for many years.

PUBLIC EXAMINATIONS.—Six were held at different times and places during last fall, and generally well attended by our progressive teachers. When it was possible to attend these, private examinations were always refused. While the majority of our teachers kept their places, or advanced to higher grades, I was obliged to set some of them back and to refuse certificates to five on the ground of incompetency.

TEACHERS.—Our supply of native and competent teachers is still short of the demand, and one or two efficient graded schools for their

education are greatly needed. Our Normal schools are too distant and expensive. Only one teacher from the county could be induced to attend the latter on State account. A small sum ought annually to be set apart by each township to pay the expenses of poor, but promising pupils of our primary schools, at the Normal schools.

TEACHERS' ASSOCIATION.—In Grant and Union townships I attended four meetings of Teachers' Associations. All but one were well attended and satisfactory, and consisted of discussions, lectures, essays &c., on subjects interesting to teachers, together with class drills in all branches taught in common schools.

INDEPENDENT SCHOOL DISTRICTS.—The Legislature of 1871 created the Petersburg and Harman School Districts, in Milroy township, independent districts for the purpose of establishing graded schools therein. Both are weak in population; the former containing a white enumeration of but eighty-one, and the latter, of thirty-one. Could they be united and the people induced to heartily co-operate in the erection of *one* graded school, the interests of education as well as those of the citizens of that section, would be materially advanced. There would then be hopes of securing the assistance of the Peabody fund. Efforts in that direction were made, but, I regret to say, met with no success.

VISITS TO SCHOOLS.—On account of ill health I was unable to visit all the schools of the county. More than three-fourths were inspected, however, and I can say of them, that, with few exceptions, I found them in good order, our teachers generally evincing a commendable spirit of progress. Improved methods of teaching, new textbooks and such apparatus as could be obtained, were readily tried and often adopted. Compared with the schools inaugurated in 1866, most of our present schools show a marked improvement. The latter might be more considerable, could we avoid the frequent changes of teachers and consequently of systems of teaching, and secure a more regular and general attendance and more and better trained teachers who expect to make teaching their profession.

COLORED SCHOOLS.—In Grant township we had again a school taught by a competent teacher, but in Milroy township, where another ought long ago to have been in operation, the Board again failed to act, although frequently urged to do so.

CHANGES OF LAW.—Experience has but strengthened the conviction expressed in my last year's report, that if trustees are retained at all in our school system, there ought to be *but one* in each district, and that his power of appointing and dismissing teachers and fixing their salaries (which is often so grossly abused) ought to be, if not cut off altogether, curtailed, so as to bring it within the control of the board

of Education or County Superintendent. Give the Boards proper power over the trustee and make the Superintendent responsible for the doings of the board, by giving him a controlling power over the same and an insight into all its transactions. Trustees need not make any report at all—all the materials are accessible to the Secretaries of the Boards, and Superintendents would be able to make always complete reports, as all school affairs in the county would pass through their hands. Some laws or regulations securing a more general attendance of the youth of the State are also very much needed.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Miss Mary V. Michael.....	4	Calvin A. Henton.....	4
David Barkman.....	1	Richard V. Boveley.....	5
Joseph Barkman.....	2	Ephraim Shaver.....	3
William S. Douglass.....	3	William Crawford.....	2
Jesse Hays.....	2	Charles J. Franz.....	5
Amos B. Jenkins.....	4	James W. Baker.....	6
George W. Culler.....	5	Andrew Ours.....	4
Stram May.....	5	Miss A. K. Douglass.....	2
Lycurgus H. Funk.....	3	William A. Pope.....	4
Benoni T. Canaday.....	2	Daniel Hays.....	1
Thomas J. Lemon.....	1½	Felix V. Idleman.....	4
Rev. John Johnson.....	1	George W. Moomaw.....	5
John S. Bond.....	5	John R. Clifford, Colored.....	6
Enoch Hendrickson.....	2½	Cornelius Parsons.....	1½
Miss Elizabeth Harris.....	2½	James S. Snodgrass.....	3
S. S. Feaster.....	2	H. C. Smith.....	3
Overton L. Holt.....	4	Mrs. Amelia C. Williamson, Colored.....	3
Mt. Neville.....	5	Miss Carrie Lewis.....	4
D. W. George.....	2½	Baltzer Snyder.....	1
Henry Moyers.....	5	Miss Lavina M. Lee.....	1

GREENBRIER COUNTY.—Z. TRUEBLOOD, *Supt.*

Having waited for township reports until I dare not wait longer, I forward this, the best that I can offer, for the school year ending August 31, 1871.

I have received reports from but three townships, and those are quite imperfect. Several causes have been operating during the past twelve months to produce a general apathy among the friends of public schools. Ever since free schools were inaugurated in this county its opponents denounced the whole system most furiously, with the most opprobrious epithets. The mongrel, black and tan, pauper system are among the milder expressions used in speaking of it. By ridicule, threats and bribes they determined to break it down.

But under the fostering care of friends it survived these assaults; comfortable houses arose where none had ever been before, schools were opened under the best teachers we could get, employing many of the teachers who had served with a fair degree of favor in the old itinerant system of teaching a three months school wherever and when-

ever one could be made; but suddenly they had lost all their former prestige; they became incompetent, inefficient, immoral. Still they went on in silence in the discharge of their duties.

The number of schools increased from twenty to thirty for the entire county, (the majority of which were continued but for three months, and that during the severe weather of winter, with rarely a daily average attendance of over twenty pupils,) to seventy-eight, with longer sessions, and an increase in average attendance of fifty per cent. The corps of teachers under various influences have been greatly improved; the pruning knife has been freely used, and the four and five grades have almost wholly disappeared, while the methods of school discipline and imparting instruction have undergone a change not less gratifying.

It is not strange that men working without pay, but with patriotic fidelity for the public good, should grow weary under such ungenerous returns.

For various alleged causes injunctions to restrain the collection of the school tax became general. These injunctions were not disposed of until the school year had half expired. The abolition of the township treasury system, transferring the collection of the school levies to the sheriff, still further delayed collections. The consequences are that school money is uncollected and teachers and others having claims are unpaid.

In fact it may truly be said that school offices have only nominally been filled during the past year; many of the officers resigned, and whether their resignations were accepted or not, they ceased the performance of official duty; their places could not be filled because it was impossible to get persons to accept office. This added to the fact that blanks for reports were not furnished to this county until after the reports should have been made, furnishes the principle reason both for their delay and incompleteness.

Whatever may be the future of public schools in this county she is pretty well supplied with comfortable school houses, which she will, I have no doubt, yet appreciate as the best investment of the same amount of capital she has ever made. Another gratifying consideration is, that the degree of efficiency and perfection attained in our primary schools cannot well go backward or be lost to the county.

Anthony's Creek township did nothing during the current school year; forfeited its share of State fund, and vainly tried to keep up private schools. One year without schools has brought the conviction that it is better to again organize for public schools. I had the enumeration taken by an appointee which was duly reported. I have appointed commissioners who have qualified by taking the oath of office,

and are ready for work. It would be well if other townships would profit by the experience of this.

I have retained the name of Big Level township in this report, and under its head have embraced those transactions performed by it before its abolition. What has since been done is embraced in the statistical report of Lewisburg and Falling Spring townships.¹

The number of schools in the county was never greater than during the past year; nor were the schools ever better attended or more efficiently conducted, and I am sorry that I cannot give full statistical reports.

Three colored schools under the charge of colored teachers, were taught in the county, two of which were largely attended and the students made very satisfactory progress. I have not been able to discover that they do not learn as well as white children under the same surroundings; their opportunities are poor.

On account of having visited yearly and in many instances semi-yearly, every school in the county during the former period of my superintendency, I concluded this year to make less number of visits and break the monotony of business by giving more time to Teachers' Associations, and thus endeavor to meet teacher and patron together. I appointed associations in different parts of the county, accessible to all the teachers. These associations were generally well attended, both by teachers and patrons, by opponents as well as friends of public schools. And I am obliged to think that these gatherings were not barren of good fruits. The schools have been continued on an average of at least a half-month longer than required by law. This is a step in the right direction. Short sessions are the salient points in our system.

It is difficult to get applicants for certificates to attend public examinations, if a private one can be had. Many teachers are taking school journals, and the good results are plainly visible in the school room. Would it not be well to require every one securing a certificate to take some school journal? Or to appropriate the certificate fees in whole or in part for that purpose, and for the purpose of establishing a teacher's library in each county or township? My observation no less than my experience teaches me "that as the teacher so is the school;" hence no effort should be omitted in placing within the reach of teachers the best means of perfecting themselves as far as possible for the discharge of their duties.

The committee created by the Legislature of last winter to state and report the acts of school officers and others chargeable with school money has not yet closed its report. Hence I will pass it, by merely

stating that its investigations prove that no less will be sustained by this county through its officers except in one case, and probably not in that. The tax lists furnished by the Assessors for the guidance of the Treasurer in many instances were not certified and in others were not footed up. In all such cases, this committee ascertained the amount with which the respective treasurers should be charged, from the township's land property books, deposited in the Recorder's office; in comparing the amounts thus found with the amounts found from the lists furnished by the assessors, and with which the treasurers were charged by the secretaries of Boards of Education, discrepancies were discovered in almost every township against the treasurers. Thus the charges made by this committee were in almost all cases in excess of the charges made by the township clerks, and perhaps not altogether fair to the treasurers, demanding of them more money than their tax tickets called for. Yet in the view of the majority of the committee there was no other way open for correct charges, and it has been acquiesced in by the treasurers with but little dissatisfaction. In some cases the treasurers are indebted to the townships, in others the townships to the treasurers.

The following is taken from the committee's record and shows the amount of levy and collections for the current year :

Lewisburg Township—Amount of levy.....	\$696 09	Amount of collections.....	\$470 84
Williamsburg “ “ “ “.....	1,245 91	“ “ “ “.....	394 64
Big Level “ “ “ “.....	2,444 91	“ “ “ “.....	628 20
Fort Spring “ “ “ “.....	770 53	“ “ “ “.....	278 89
Blue Sulphur “ “ “ “.....	2,295 65	“ “ “ “.....	501 44
Meadow Bluff “ “ “ “.....	1,534 50	“ “ “ “.....	428 48
Falling Springs “ “ “ “.....	2,645 99	“ “ “ “.....	299 41
Irish Corner “ “ “ “.....	427 20	“ “ “ “.....	375 30
White Sulphur “ “ “ “.....	1,448 19	“ “ “ “.....	997 90
<hr/>		<hr/>	
Total.....	\$13,518 97	Total.....	\$4,375 10
Leaving an uncollected balance of.....			\$9,243 87

Considerable balances are uncollected on previous levies.

I do not believe the present system of collection and disbursing can prove satisfactory. A disbursing officer in each township may remedy a seeming or a real want. It is hoped that a better form of blanks will be gotten up before any more reports will be required.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

William T. Coffman.....	2	H. C. Tinsley.....	2
Charles A. Croigh.....	2	James M. Argabrite.....	2
William C. Ayres.....	2	James McDowell.....	2
William Eubank.....	2	James P. Burdett.....	4
Sampson A. Alderson.....	2	George F. Henry.....	2
George H. Piercy.....	3	Andrew A. Fleishman.....	3
George M. Harrah.....	3	Mary C. Noel.....	3
George W. Williams.....	2	William Crowe.....	2
William Kittenger.....	3	William S. Hutchinson.....	3
William Harrah.....	3	Charles A. Watts.....	2
W. C. Walton.....	2	Sallie P. Larew.....	2
A. D. McBrowning.....	1	Lawson A. Patterson, Colored.....	4
James P. Wood.....	2	John P. Thompson.....	3
John D. D. Raglan.....	4	Samuel Hannah.....	2
James C. McClure.....	3	Calvin M. Perry.....	2
William H. Austin.....	2	William R. McMillan.....	2
Hiram Sydenstricker.....	2	Hannah J. Hedrick.....	2
Florence Sperry.....	2	James Morrison.....	3
Olin B. Miller.....	3	Mary C. Williams.....	2
John J. Montgomery.....	3	Nora Moore.....	1
Charles S. Miller.....	4	Caperton Forren.....	4
James W. Miller.....	3	Judson Skaggs.....	3
Matthew C. McMillan.....	3	E. S. McClung.....	2
Matthew N. Humphreys.....	2	James A. Larew.....	2
G. K. Nelson.....	2	James O. A. Deitz.....	3
John D. Robinson.....	5		

HAMPSHIRE COUNTY—O. P. WIRGMAN, *Supt.*

While none of our townships have yet attempted to establish a graded school, the more advanced studies reported show that we have had competent teachers; and that our primary schools, with the authority to allow trustees to "add other branches of study," and to correspondingly increase the pay for teaching them, have been equal to the educational demand upon them.

ROMNEY TOWNSHIP.—All the schools in this township, not excepting the colored people's, have been run longer than the required four months; and one of them was continued several months beyond its allotted term by private subscription. With barely one exception of renting, they have been supplied with public school houses; but not with such furniture as ought to be provided, though even in this respect there is improvement. The securing of good teachers has resulted in gratifying and satisfactory progress on the part of pupils, and to interested parents; while the enrolled, as also the average attendance, has increased to nearly 40 per cent. The slower advancing "average age" of the youths attending, as compared with other townships, is owing to the more advanced scholars being drawn away by the longer terms and facilities offered them in private schools.

The three districts into which this township is divided are accommodated as follows: The first with an excellent brick building suitable for a graded school, or even a subordinate Normal school, and with a

log building,—completed after the tabular report was finished—as also with a frame building for the colored people; the second district is accommodated with a small symmetrical log building, in style superior the ordinary kind and to the buildings around it; the third district with an ungraceful looking rented log school house—an uncouth relic of “the olden time.” The school property belonging to township is not over-valued at the \$2,572 reported.

SPRINGFIELD TOWNSHIP.—The growing interest in the public schools of this township, indicated by the marked increase of attendance and improvement of teachers and advancing pupils, contrasts strangely with a late depressing effort to set aside, by a township vote, the law requiring a levy to run the schools the coming winter.

The seven districts into which this township is divided have all been supplied with the nine schools reported in the table, and these in turn, with the eight public school houses, (seven frame and one log,) also reported, and now valued at \$2,708.

A school for colored people has been taught by a colored teacher in district No. 1, which reports twenty-two pupils; twenty of them learning orthography; nine of them reading, and five writing. The school is doing well.

The average salary of \$31 per month, paid to teachers, shows that good teachers receiving more than this average in this section of country are appreciated.

GORE TOWNSHIPS.—In this, the largest and numerically much the greatest of our townships, after scattering eighteen schools over its fourteen districts, giving higher average pay than formerly to teachers, and securing an increased attendance of pupils, even the average attendance numbering more than three-fourths of the whole, we are again presented with the singular phenomenon of an attempt, by a township vote, to prevent the levy for school purposes for the coming winter.

The fifteen school houses (nine frame and six log) reported, moderately valued at \$3,650 in so hilly and mountainous a portion of the county, and among unassuming dwellings, show signs of approval that will not be satisfied without the benefit of public schools. Three of the fifteen are Union houses, situated within the bounds of this township, and all doing well; one of them was built in connection with both Romney and Springfield townships; another with Springfield alone; and the other with Sherman township. The average cost per pupil of \$1.14 per month is quite moderate for the branches taught.

SHERMAN TOWNSHIP—Is now divided into nine districts and these are well supplied with twelve schools, and also 12 public school houses, as reported, one of frame, and the rest of log, comfortable and sym-

metrical, too, in kind, and superior to many frame structures, the lumber for which is too distant and its transportation too costly. The attendance of pupils is good, yielding say five-ninths "average attendance," and an advancing "average age," now reaching 13.35, and an acceptable progress toward the higher primary branches of instruction.

With a school property valued at \$2,760 as reported, and at a cost per pupil of \$1.90 per month, (still decreasing as the attendance increases,) Sherman township is disposed to enjoy the privilege of having her children educated by these steadily improving public schools.

BLOOMERY TOWNSHIP—Though never indifferent or opposed to the success of public schools, as is indicated by the present value of her school property, amounting to \$3,167.75 in a country so rugged and unpretentious, is now more than ever solicitous for their improvement, and signs of progress are exhibited in the care of school officers, and their improved accounts and more complete statistics; also in the better qualified teachers employed, and the consequent advancement of their pupils toward the higher branches of the primary studies, and the more general attendance of enumerated pupils, resulting in a three-fifths average attendance.

This township is divided into seven districts and is supplied with the eight schools and seven school houses belonging to it, five of them frame, and two log, as reported in the table. Owing to occurrences unavoidable the average term of all the schools fell a little short of the four months originally provided for them, and yet it (the average term) is far in advance of the failure of last year to measure up to the legal term.

A special effort was made this school year to instruct the colored people. A good teacher (a colored man) was employed, and with a number of transferred pupils a good school was made up which proved a success.

CAPON TOWNSHIP.—Favoring the principle of larger school districts Capon township continues divided into only three districts, though enumerating nearly two-thirds as many pupils as the fourteen districts of our largest township. As a sequence, if not a consequent, in a country not very dissimilar, the attendance is only a little more than half the other, and the average attendance less than half. The ten schools reported are an increase of only one over last year, and the public school houses, numbering four frame and one log, are the same as reported last year, three of them and the log house being in the first district, the other frame in the second district, and no building as yet in the third district. When other unquestionable locations for buildings are presented, the suitable school houses will no doubt be provi-

ded. The present valuation (\$2,575) of this school property shows a much higher average value of the school houses erected, than is found in the same number, in similar equable territory.

The schools of Capon township were run regularly and satisfactorily at a cost per pupil of \$1.60 per month, though the legal term of 4 months, was not meted out to *all* the schools.

As there are no independent school districts in this county, its whole territory is divided into the six townships narrated, which, with some indications to the contrary, exhibit a settled desire for a system of public schools; yet there is not that wide spread and hearty co-operation which, under the extreme liberality of the present system, is necessary to secure all the advantages derivable. Not many persons are willing to occupy the unequal condition which the want of good public schools would soon entail upon them. Even the heirs of now divided estates, unable to avail themselves of the educational advantages, which their parents, with the whole estate, could barely embrace, are wary of losing such as they now enjoy, until substituted by something better.

The present system has accomplished much in greeting the sparsely settled places of our county with a primary school curriculum that has improved both teachers and scholars, and rendered the teacher, with a mere trial certificate, that dies out in the particular locality that recommended him, superior to the irregular and less responsible teacher that occasionally served in such places. Much more might yet be done for such portions of country by placing a qualified teacher over several others with trial certificates, who could attend each school in turn and hear reviews, and instruct the teachers assisting. Much has already been accomplished in the improvement of teachers who have left us, and gone elsewhere for a better remuneration, as well as those who continue with us. Much also in setting forth new and improved methods of teaching, which accomplish more and better work, in less time, and much, in giving correct ideas of school discipline, which administers suitable punishment to the evil-doer, without discouraging them that do well, and fostering in the innocent a disrespect injurious to their interests. Something has also been achieved in awakening an interest in general education, and a love of knowledge that has led advanced pupils to prolong their term of tuition in private schools, and contribute to the cause of higher education, while many others have been better fitted for the business of life, and parents, who at first refused to patronize these public schools have been more than satisfied.

A county association of teachers has been found impracticable as yet, owing to the migratory character of our teachers, as evinced by

the fact that one half of them held new certificates, and the other half, a large proportion of recent date. The lower grades of certificates are passing away, and we are not troubled with applications for them, except as here and there, a young man of promise is urged to teach, and asked for by a board of trustees.

The statistical reports of this school year, presenting more or less improvement over past years, do not warrant the conclusion that even the majority of trustees will ever measure up to their official duties. The Secretary of each board of education could, with increased pay, attend to most of them; and if subject to the decision of a county board, in which he could represent his township, could, with proper qualifications, discharge also the duties of the board of education. He could also act as a sub-treasurer for the Sheriff, to pay the drafts, or approved bills of the teachers. A less divided sense of responsibility would be better for the schools.

With very few exceptions, the schools of the county are not at all furnished as they should be and but poorly supplied with the rough and unsuitable furniture which was mostly included in the cost of the buildings erected. This indispensable aid to the proper management and discipline of a number of pupils, is not prized as a means of securing more attention and better instruction of each pupil and as often serving to economise the expense of an additional teacher.

A lack of cordial and earnest co-operation in collecting and sending children and youth to the principal school in Romney, rendered it impracticable to secure a generous offer of \$300 from the Peabody fund.

With a view to economize the time spent in examining teachers, their certificates have been made to expire on the 1st day of each of the fall and winter months, (excepting some in the middle of a month of pressing business) to open the way for public examinations, and for special visitations immediately after such examinations, to secure any desired uniformity.

The more ample provision of school houses for this county, now valued at \$17,718.75 calls for a joint effort of school officers and patrons, to begin the schools on the 1st of each month, in order to secure such timely visits from the county superintendent and other officers, and cut off the occasion for teachers to drop in singly, at all times for examination, and thus divide the time most needed for visiting the schools. Starting from a vantage ground never before occupied such an effort will sustain the hope, that the schools of Hampshire will go forward more rapidly toward the accomplishment of their noble mission.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Joshua R. Arnold.....	4	Charles B. McDonald.....	4
James P. Artz.....	4	John McIntyre.....	3
John S. Anderson.....	3	Elijah McIntyre.....	3
A. M. Alverson.....	2	James Paul Nealla.....	3
James V. Braden.....	4	John E. Offner.....	4
Francis A. Bowman.....	5	Daniel W. Oglesbee.....	4
Lannes D. Bryan.....	3	Thomas D. Pugh.....	4
J. W. Clutter.....	2	J. Walker Pultz.....	3
John Crawford.....	5	Rebecca F. Powell.....	4
Jerre T. Chadwick.....	5	William M. Parsons.....	3
Edwin Cowgill.....	3	Alfred H. Pownall.....	3
Isaac A. Carlyle.....	5	Isaiah J. Pownall.....	4
John J. Cline.....	5	William C. Parsons.....	1
John B. Douglass, colored.....	2	Mitchell M. Poling.....	5
Reuben S. Davis.....	2	James P. Riley.....	3
Herschell Dille.....	4	John A. Richmond.....	2
James Isaac Ewers.....	3	Granville A. Ruckman.....	4
Jacob H. Easter.....	3	James G. Ruckman.....	4
Strother Emswiler.....	3	James W. Richmond.....	2
Charles W. Furr.....	3	Ass Richards.....	2
Edward R. Gero.....	2	Isabella J. Raymond.....	2
Cephas Garvin.....	3	Sarah A. Sheets.....	5
John L. Herrell.....	3	Michael P. Scanlan.....	3
Robert S. D. Heironimus.....	2	David M. Shawen.....	3
John W. Hockman.....	4	Basil W. Shanholtzer.....	4
Mary C. Heckley.....	2	Job Shingleton.....	5
Robert Bruce Howell.....	3	Lettie Swisher.....	3
Isaac Heterick.....	2	Anthony Shanholtz.....	5
Thomas R. Horner.....	2	John T. Thompson.....	3
Benjamin Miller.....	3	Fannie Vandiver.....	3
W. E. Matthews.....	3	Valentine S. Wise.....	3
George L. Miller.....	3	Miss J. E. R. Yost.....	5

HANCOCK COUNTY—T. C. CAROTHERS, *Supl.*

I have the honor herewith to send you my annual report of the free schools of Hancock county for the year ending September 30, 1871.

SCHOOL HOUSES.

There are twenty-one school houses in the county—three brick and eighteen frame, nearly all of them are in good condition. Two new school buildings have been completed during the year; a neatly finished frame in Butler township which has been well supplied with the latest improved style of furniture; and a fine, large three story brick, union school building in New Cumberland, Clay township. The latter has four rooms nicely and comfortably fitted up with the latest improved school furniture, and is so constructed that more rooms can be readily fitted up for school purposes as the wants of the place require it. The building in location and style of architectural completion adds very much to the appearance of the town. Whole cost of grounds and building reported at \$13,206.30.

Butler township supplied her school house in Hollidays Cove with the improved style of school furniture, giving her two houses thus neatly and comfortably seated.

SCHOOLS.

We had twenty-one Free Schools in operation. In four districts no school was in operation for want of suitable buildings, and the new one was not completed in time. The schools were promptly opened, however, the first of September. Almost without exception the schools indicated marked improvement over those of last year.

With a little change in our law, giving the control of all the schools in each township to one Board of officers and a proper execution of the law, still more rapid improvement might be confidently expected.

TEACHERS.

Twenty-five teachers were employed during the year, sixteen males and nine females; sixteen were citizens of our own county. We retained ten of our last term teachers, and employed fifteen new ones. The changes were to a certain extent an improvement, but the effect is to prevent anything like permanency in the business of teaching, and is calculated to aid in continuing a set of experimenters in our schools. This is to be regretted, as success in any business is much more certain when engaged in as a life work. The incentive is then so much greater to establish and keep up a good reputation. Still we have to report our teachers generally as laboring faithfully in the discharge of their duties.

VISITS.

Thirty-seven visits were paid to our schools; all were reached, and a majority of them visited a second time. Remarks were made in each school, with an effort to impress upon the mind of each pupil that education is, after all, principally a self work; that the effort must be a continuous one, no single day, week or month's work being sufficient, but honest, earnest, continued effort is absolutely necessary to secure success. "We should not become weary in well doing, for in due season we *shall reap* if we faint not." An increased number of visits by school officers and parents were reported. These, when judiciously made, are always beneficial. The only regret is, that they are not more frequent. One thing we very much need in each district is, the public sentiment that *our* school must be a good school, and it shall have our influence to make it such.

EXAMINATIONS.

Three public examinations were held, and these at such points as best to accommodate the teachers. A majority of the applicants, however, presented themselves for private examination. These seem necessary on account of so many of our teachers being citizens of other

States. Whenever public examinations can be made to answer, private ones should be discontinued.

Whether it is proper to require first-class teachers, whose reputations are fully established, to be re-examined every year, may admit of serious question. If the form of certificate were so changed that teachers could be graded in each branch, and also in the art of teaching, it seems to me it would be an improvement.

PUBLIC SENTIMENT

Is becoming still more favorable to our "Free School System." Less opposition is expressed, and more effort made to secure efficiency in our schools.

With a little modification of our law, a clearer understanding of its design and a faithful execution of all its features, would, it seems to me, make our system popular with all our citizens, who earnestly desire the growth and welfare of our young State.

SUGGESTED CHANGES IN THE LAW.

The same to which attention was called in my last annual report, are respectfully suggested. Especially would I desire to call attention to the unnecessary number of officers now required, making too much machinery, thus tending to hinder, rather than advance the work. The present method of collecting and disbursing our school funds, is said by those most intimately acquainted with the working of the system, to leave absolutely less to be applied to actual school purposes than when each township collected her own money, besides making it so much more inconvenient for those holding orders on the treasurer to get their money.

Every year's experience strengthens the conviction that one Board of School Officers in each township can better secure harmony and efficiency in the working of the system than by having any number of subordinate boards or officers.

The law provides that when a village containing fifty inhabitants is divided by township or county lines, it shall constitute one school district, but it does not make definite provision for the manner in which the tuition of pupils thus situated, and living in a different township or county from the one in which they attend school, shall be paid. The manner of payment should be definitely stated.

RESULTS

Are still gratifying. The working of the system bids fair to lay broad and deep the foundation for the intelligence of our rising population. The most important of all, practical common sense, is being cultivated,

and pupils of any discernment cannot fail to learn the truth of the couplet :

"Honor and shame from no condition rise,
Act well your part, there all the honor lies."

In conclusion. we have to say, that there is much to encourage the friends of education to go forward. True, there are still difficulties to meet, and obstacles to be overcome, but none so great, that the experience of the past, with the same earnest, persevering efforts in the future which so far have generally characterized the action of our Boards of Education, does not warrant the belief, must eventually yield, and the labors of the friends of education be crowned with abundant success.

My thanks are due, and hereby tendered to the school officers, parents and teachers, for the aid they have given in the discharge of my official duties, and the many favors received at their hands.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

David Wylie.....	2	Oliver C. Bunting.....	2½
David W. Chambers.....	2½	D. W. Patterson.....	1½
Henry Moor.....	1	Bell Arbuckle.....	1½
Robert Mercer.....	2	Minerva Arbuckle.....	2½
Mrs. Nancy A. Pugh.....	2½	J. P. Raybuck.....	1½
James E. Morrow.....	1	W. J. Hood.....	3
H. C. Shepherd.....	1	James L. Otterman.....	2
Laura B. Robb.....	2½	W. H. Hammond.....	1
Jennie Kerr.....	2	Isaac O. Miller.....	2
John O. Garret.....	2½	Thomas Truax.....	2
Tillie Brown.....	2	Mary A. Truax.....	2
Nannie Cameron.....	2½	Miss N. A. Daniel.....	3
William B. Swearingen.....	1½	S. L. Farrar.....	1½
W. H. Beebout.....	3	Mattie Young.....	2
R. E. Lindsay.....	2	J. P. Ward.....	2½
J. A. White.....	2	Maggie Carothers.....	2½
S. S. Bambrick.....	2½	Maria E. McDonald.....	2

HARDY COUNTY—GEORGE T. WILLIAMS, *Supt.*

The opposition to the Free School system is diminishing every year, and but for the extremists, for as well as against the system, the former advocating ten months' school and the latter no school at all, it would answer a very good purpose, provided there were some few changes made in the law. If we have Free Schools at all, we should have them every year without fail; and the law should so provide. As it is at present the levy for school purposes is sometimes voted down in some townships, and the consequence is that the localities in which the Free Schools are not in operation have no schools whatever during that time. If the masses wish the schools to be continued for a longer period than four months, they ought to show their appreciation of them

by punctual attendance; indeed, I think the law ought to provide for punctual attendance if it could be so. I think the system could be made more efficient with fewer officers and no more outlay. The tax ought to be made to bear upon all men according to their ability to pay.

This county has three townships, Moorfield, Lost River and Capon. In the two latter, the question was submitted in the summer of 1870 whether their Boards of Education should lay a levy for school purposes, which, together with the State apportionment, would be sufficient to continue the schools for a period of four months, and a majority of the voters present at the township meetings, (which assembled after due notice by their respective Supervisors, and were well attended,) held in Capon and Lost River township, voted against making the levy. Some weeks after the above named meetings were held, the Free School men being dissatisfied with the result, prevailed upon their Supervisors to submit the question as to laying a levy for continuing their schools to the voters of their townships once more, and the result was similar to that of the first meeting; and the consequence was that they had no schools in those two townships for the scholastic year, ending August 31st, 1871. Capon township laid a levy of five cents on the \$100 for building purposes, which was applied to the payment of the balance due on school-houses already built; but Lost River township made no levy whatever for any purpose for the above mentioned year. I have not received any report from either of these two townships.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

William Grim.....	2	Samuel Sherrard.....	3
Nannie Hyder.....	3	Jemima Friddle.....	5
Page Bowers.....	3	Kato Castleman.....	4
Henrietta Bowers.....	3	Mrs. Anne Harris.....	4
George Lee.....	3	Holland Taylor.....	4
Whiten J. Sibert.....	4	J. McMellan.....	5
Mary Frederick.....	4	Delia Gray.....	0
Ephraim Shaver.....	3	Reuben Bonny.....	4

HARRISON COUNTY—D. C. LOUCHERY, *Supt.*

My exordium tells the "Old, old story" of embarrassments that have occurred at this office from the failures and delays of others. Teachers were not required to file registers as a condition preliminary to drawing their pay; trustees did not keep accounts, and "can't remember." The failures of Secretaries in Sardis and Simpson townships appear to be owing to the fact that they could not procure their books from the committee, appointed to settle with school officers, in time to

report at this date. Though expecting said reports daily, yet, to avoid further delay, I did purpose to examine the books and make out reports myself, but having just received a Circular from the General Superintendent directing me to forward my own report, it is now too late to pursue even that course.

The secretary of Clark township manifests much indifference. Seeing him in person and apprising him that his report was needed, he promised to send it, but it has not been received up to date. By considering these townships about an average with others, by reference to their last year's reports and to Assessor's books, and using such scraps of information as I could otherwise collect and compute, I have approximated very nearly to truth. The items so computed are not correct, but I thought it proper to give you as full information as possible. In these and other townships I have placed results so obtained in parentheses. I will, however, notice here the readiness of most Secretaries to furnish such particles of intelligence as they could procure; but with some school officers expostulations, entreaties and fines prove equally unavailing. They don't understand it and won't do it. Indeed, the forms of blanks are too complicated. There is not a proper correspondence in items required upon blanks, some being exacted upon secretaries and trustees not necessary upon county superintendents. I do hope the present General Superintendent will simplify forms. It would bring relief to many hundreds, who are not experts in business, and also secure better reports.

There are sometimes considerable discrepancies between amounts levied and amounts disbursed, especially in the building fund. Money has been used for redeeming out-standing bonds, but is not reported as expenditures for buildings, nor, indeed, as expenditures at all. These also I have corrected as far as I have been able.

The average number of months taught is near four and one half in each district. Better than formerly. One hundred and two schools were taught. The several schools I have visited this fall have flattering prospects of successful terms.

I think our teachers in general (we are not without inferior ones,) do quite as well as patrons encourage them to do. Without prospects of increased salaries, many of them are earnestly and diligently qualifying themselves better for their work. This commendable spirit certainly evinces a true glory and love for their vocation, than which what calling more noble: Tis "to teach the young idea how to shoot."

We have now one hundred houses in this county, mostly frame, (two brick) neat and commodious. Several are now being built so that soon there will be scarce a district in the county that has not been supplied with a good house.

There is urgent need of a Union School Building in this county, a school of higher order at which teachers may be advanced, and the youths of the county may at home pursue a source of instruction in English literature, the sciences, and in the higher mathematics. The general condition of schools is in some respects flourishing, in others dubious or even reflexive.

It is deplorable that all are not agreed to stand firmly for future intellectual development and moral culture. I hope that a work so well begun may not be abandoned. Also I trust the convention may make judicious and liberal provisions for education. Without *Free Schools* would the masses be educated? Could they? Were they? Had we good schools formerly? Admitting it is expensive, and that the rich (would they all?) would educate *without* a free system, could we permit the children of the poor to grow up without culture, in vice and ignorance? It being our glory and desire to perpetuate free institutions, *dare* we do it?

The several sections of school law to which I have privately called your attention, ought to be rendered clear and intelligible. I would also respectfully invite your notice to the section pertaining to "institutes," in my last year's report.

The \$2.00 teacher fee ought to be abolished. The propriety of taxing teachers in this manner is certainly very questionable. The office of county superintendent ought to be maintained, rendered more efficient and a better salary paid.

I can not conclude without espostulating through the General Superintendent with the Legislature upon the inconsiderate granting of so many independent school districts. They create much confusion, disorganize, cause greater expense and are positive evils to the system. Besides Boards of Education are not always honest in carrying out the requirements of the "bill" as to number of months school is to be kept open. A new house having been secured, the township having yet two to build, the district was created independent in Grant township. Why?

The Salem school district created by act of recent Legislature, includes "at least four and a half miles," (Secretary's Report,) of the Baltimore and Ohio Railroad, extending near to centre of township of Tenmile. From a levy in 1871 upon district of twenty cents on the one hundred dollars valuation of the property therein, \$151.00 taxes are expected from said road, the people paying about \$193.00, the State \$153.44, all which the Board computes will be sufficient to continue schools of said district for the period of six months, while the remainder of the township find it necessary to make a levy of twenty-five cents on the one hundred dollars; and with the State funds to-

gether with proceeds of levy count upon a sufficiency for four months school. And besides they are in debt for outstanding bonds for houses. Two houses built by the township are now included in the bounds of said district. Should laws be enacted for local, or public good? Will the coming Legislature rectify this matter?

Better with a bold stroke to wipe out the system than thus to impoverish and cripple its efficiency.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Mary C. Barnes.....	2	John A. Simpson.....	2
J. M. Hagerty.....	2	W. B. Hutson.....	3
William Meigs.....	1	George W. Hutson.....	2
Thomas C. Powell.....	2	Charles E. Stonestreet.....	3
A. G. Boram.....	2	George W. Ice.....	3
Christian S. Wise.....	3	Jehu M. Ford.....	3
J. Q. Harrison.....	3	Adolphus S. Grant.....	2
Francis R. Young.....	2	Charles C. Keys.....	4
Charles I. Racy.....	4	Philip N. Miller.....	1
Thomas G. Pigott.....	1	Thomas Hawker.....	2
Luther C. Pigott.....	3	Josiah McNutt.....	2
Isaac B. Smith.....	5	James E. Bailey.....	2
Jease Patton.....	3	William P. M. Baker.....	1
Florence Dunnington.....	3	Marcene Anderson.....	2
Mary F. Hittaffer.....	3	Silas A. Cavalier.....	5
William D. Jamieson.....	2	Eli S. Davison.....	2
M. L. Patterson.....	1	Charles S. Homor.....	3
Martha Jarvis.....	2	James W. Young.....	3
Clarence S. Broadus.....	1	Thaddeus Robinson.....	2
George W. Williams.....	3	Wm. W. Gabert.....	2
Hiram D. Lynch.....	4	Rebecca J. Turner.....	3
Clark Gapen.....	1	William L. Ryan.....	3
George P. Straley.....	3	Sarah W. Brent.....	3
Samuel H. Elliott.....	3	Robert M. Orr.....	2
George W. Elder.....	3	Benjamin F. Stout.....	1
Henry K. Simmons, colored.....	5	James B. Bailey.....	2
John H. Freeman.....	2	Nancy J. Bosworth.....	4
Sylvester G. Munroe.....	3	Mary E. Colender.....	2
Collin E. Lawson.....	3	Miss J. M. Davisson.....	1
James O. Stout.....	3	Robert A. Blackford.....	1
Lucy A. Barnes.....	3	Frances V. Taylor.....	3
B. F. Griffin.....	3	James W. Davisson.....	3
B. F. Horner.....	2	Edwin K. Stout.....	2
Luther D. Hall.....	1	John W. Asbury, colored.....	4
John A. Bock.....	2	John Romine.....	3
James N. Sturm.....	2	Jacob H. Sheets.....	2
Benjamin F. Martin.....	2	Ella Harvey.....	2
Felix W. Martin.....	3	M. M. Golgan.....	3
George L. Pigott.....	1	Sarah E. Wood.....	3
Savazy T. Criss.....	1	Miss M. L. Vincent.....	2
Thomas B. Fordyce.....	1	T. C. Bennett.....	3
Kate A. Steel.....	1	J. R. Adams.....	2
John E. Byers.....	2	W. B. Wilkinson.....	2
Hugh Romine.....	3	Emma Schon.....	1½
Gideon M. Bartlett.....	3	James W. Samples.....	1
Granville L. Lowther.....	4	Mary B. Reynolds.....	3
William Botkin.....	3	P. M. Long.....	3
Sophonra Chapin.....	2	John J. Long.....	2
Rua P. Chapin.....	2	Irene E. Wilson.....	3
Zadok M. Cochran.....	2	James B. Nicolay.....	1

JACKSON COUNTY—A. J. McMILLEN, *Sup't.*

I herewith transmit to you my statistical and financial report of the condition of Free Schools in this county.

I am happy to say that there is general progress throughout the county

in educational matters. Our teachers are rapidly attaining a higher standard of qualification, and the youth attending school are making commendable progress in their studies. Our citizens are not willing to part with the Free School System; they are, however, willing to have it modified, simplified and made better.

My report is not as complete as I desired it to be. This has been the general "lamentation" of superintendents throughout the State from the beginning. This is due, in a great degree, to the imperfection of the blanks furnished the several school officers for reporting—blanks which are wanting in completeness, in definiteness, and in correspondence with each other. We look for a speedy remedy for all these defects.

During the past year, we have held, with good results, two sessions of our County Teachers' Association: and the State Teachers' Association, held in our county in June last, not only gave to our own teachers and to all attending it, valuable instruction, but tended to excite greater interest in the subject of general education, and to demonstrate the honorable calling of the teacher, and the high importance of his work.

We have a large number of young men and ladies residing within the county, who are preparing themselves for the avocation of teacher. Some of them, already, are, in no degree, less qualified for their work than teachers from the more cultivated States. In a very few years we will have a supply of first-class teachers whose homes and interests will be within the county.

As the people have now decided that we should have a modified system of Free Schools, we earnestly hope that it will be one operating uniformly over the whole State, one that will secure equal advantages to all classes whether rich or poor, whether in the city or in the country, and one in every respect, the fulfillment of the literal and emphatic promises made to the people.

This being my last report, I would take this opportunity to express my appreciation of the kind co-operation with me of the school officers and teachers of the county during my term of office. Our intercourse with each other has been to me both pleasant and profitable, and I trust it has been so in some degree to them.

In retiring from the office it gives me pleasure to surrender its duties to a successor who is every way competent to perform them, and who, trust, will be able to do more for the cause of education than I have been able to do.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

W. W. Gist.....	1	J. R. Vail.....	3
J. H. Dunlap.....	2	J. C. Casto.....	4
W. D. Keffe.....	1	J. S. Stewart.....	3
Daniel Browne.....	1	P. E. George.....	2
S. Beckwith.....	3	Adam Harpold.....	2
E. C. Fisher.....	3	J. S. Brannin.....	1
Thomas McMurray.....	2	J. Cadie.....	4
J. M. Depue.....	2	George H. Duff.....	1
Ell Simmons.....	1	Sue. H. Perkins.....	2
W. H. Maddox.....	3	Ermina Duer.....	2
J. M. Adams.....	2	D. D. Hale.....	1
S. T. Peat.....	2	C. D. Gist.....	1
R. B. Howard.....	4	A. C. Hartley.....	2
Melvina Allen.....	2	Morgan Warth.....	3
Lewis McFadden.....	3	H. F. Halbert.....	2
David Adams.....	4	A. C. Gandee.....	2
D. C. Casto.....	1	J. M. Barnes.....	2
E. D. W. King.....	1	J. F. Michael.....	2
J. S. C. Little.....	4	Rosa E. Starcher.....	1
H. F. Sayer.....	3	Mary Pilchard.....	2
Anna M. Taylor.....	2	Martha Pilchard.....	2
J. H. Dierkin.....	4	Milton Pilchard.....	2
A. J. Green.....	2	Lucy Summerville.....	2
Buenos Ayres.....	3	Cerilda Lamp.....	3
R. Morlan.....	3	S. S. Nye.....	2
G. H. Moffit.....	1	R. B. Howard.....	2
Charlotte Lane.....	3	Clara Pattee.....	3
J. M. Barnes.....	4	Amelia Chidester.....	2
A. J. Slavens.....	2	J. T. Corbin.....	3
J. D. Taylor.....	3	W. H. Maddox.....	3
William A. Parsons.....	1	Aletha Fleming.....	1
Mary Johnson.....	2	Fred M. Fleming.....	3
S. T. Dawkins.....	2	E. C. Fisher.....	1
Isaac Roman.....	4	Kate Green.....	2
H. H. Hall.....	4	Sophia Parker.....	1
T. D. Heneker.....	3	A. D. Fleming.....	2
C. A. Brown.....	3	A. C. Gandee.....	2
Josie Taylor.....	2	J. H. Karr.....	1
Rachel McGlathlin.....	3	Anna M. Taylor.....	1
George M. Staats.....	2	H. S. Ritchie.....	4
J. T. Corbin.....	3	A. B. Reedy.....	4
Alice Vandine.....	3		

JEFFERSON COUNTY—N. C. BRACKETT, *Supt.*

But for my unbounded faith in Free Schools, I should feel a little discouraged over the past year's work in this county. As I have faith in the future of West Virginia, I confidently expect that we shall in some way overcome the obstacles that now hinder our progress.

We commenced the year with a Teacher's Institute at Harper's Ferry, which, under the direction of the State Superintendent, was of great service to the few who attended it. We now have seven townships in the county, though the work of the year has been done by the five original Boards. Having received a report from but one township, (Bolivar) my report must necessarily be imperfect as well as brief.

Averill township has done about her usual work during the past year, besides building her first school-house for the colored children, and starting the school.

Bolivar township, though badly in debt to her teachers, attempted

the experiment of refusing to levy a school tax, but as the State fund could not be secured without the levy, a small one was finally made so that most of the schools were continued about four months.

Bolivor township, which includes Harper's Ferry, stands alone in this county in cheating the colored children out of their entire portion of the school fund.

Grant, (now Charlestown and Osburn) Chapline and Shepard townships each made a levy sufficient to continue their schools about nine months.

Many of our teachers have suffered great inconvenience in not being able to get their pay after doing their work.

Our school-houses on an average are very poor, many of them totally unfit for use: Some of the faults in them are without excuse. It would certainly be as economical to make seats [on which children could sit comfortably, as to make high, ungainly benches for them to hang upon. The flood kindly relieved us of one of these houses in Harper's Ferry, early in the year. If the destruction of many others would insure to the innocent children good school houses in the proper places, the devout might well crave for them the fate of ancient Sodom.

We have several towns in which a graded school, having a live man at the head of it, with a corps of competent lady assistants, would more than double the efficiency of the schools. If I had the ear of those who make the school laws, and execute them, I would earnestly plead for three things. First, that we have less school officers. Secondly, that the school year be divided into two or three terms with a few weeks' vacation. Thirdly, that teachers be paid in proportion to the value of their services, instead of paying a fixed salary to good and poor alike.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Wynkoff M. Lemon.....	3	Emma V. Hart.....	3½
W. S. P. Higgins.....	2½	F. V. Miller.....	3
C. E. Young.....	1½	Sarah Smith.....	4
J. M. Hederick.....	3	L. W. Lightner.....	1
M. N. Bushey.....	3	Archibald Johnson.....	2
E. J. Williams.....	2	W. R. Preston.....	3½
Amos R. Miller.....	2½	Thomas N. Hill.....	3
William A. Reed.....	2½	James W. Grubb.....	1
Lizzie Lovitt.....	2½	Adam Snyder.....	2
W. W. Brown.....	2	W. Daniel McNulty.....	2
George Morton.....	2	William Hopewell.....	2
Carrie C. Haines.....	2	Francis P. Lynch.....	2
A. B. Wilson.....	2½	Isaac Hedrick.....	1½
Charles G. Warner.....	1	Drusilla Fleming.....	2½
Henry C. Evans.....	1½	G. S. Blake.....	1
J. H. Triplett.....	2½	Alvernon Cross.....	1
David S. Noble.....	1	Julia D. Chambers.....	2
John A. Blake.....	3	James Sinclair.....	2
Thomas B. Beall.....	2	Sallie Bollin.....	2½
Julia Strider.....	3	Joseph Venie.....	3
Enos Wilson.....	2½	Etta S. Rey.....	2
John W. Allen.....	2	J. C. Power.....	1

KANAWHA COUNTY—WM. L. HINDMAN, *Supt.*

I herewith transmit you my report—statistical and financial—of the schools of Kanawha county for the year 1871. It comes with the usual observations, that trustees have failed to report to their respective Boards of Education, and that the boards could not and did not report to me as required by law.

I placed the blanks in their hands at an early day; I wrote them letters, and I had personal interviews with most of them and urged them to report early; but out of ten townships, and two independent school districts, eight only have reported, and the accompanying imperfect report is the best that I could make from the imperfect and limited material furnished me.

Experience has convinced me that our school system, although it may work well in *other* States, is not well adapted to *our* State. It would possibly work exceedingly well in Connecticut or Massachusetts; in Pennsylvania or Ohio, but it is not adapted to the sparse population and hills of West Virginia.

Free school education in West Virginia is in a primitive state, and we want a primary system. I mean by this that we want a system in itself plain and simple, so that those who operate it can understand it; and we do not want it encumbered with such useless details as to encroach seriously upon the time of the laboring men, to whose lot it generally falls to make its statistical and financial reports. Hence, in my opinion, arises the necessity of a thorough remodding, by the Legislature, of the whole system.

Again, it is taking away the rights of the people for the Legislature to prescribe any particular book or set of books for use in the common schools. The people and the teachers know best what books are adapted to their particular neighborhoods. Uniformity of books in school districts is necessary, with privilege to change occasionally. But that subject, it seems to me, could be better managed by committing it to the Boards of Education, or the Trustees, than to have the books fixed, as at present, by the Legislature.

We need a system in which the accounts between teachers and trustees are kept for the whole county, by one competent person; in his office then could always be seen what amount of money is due any particular district; and no district ought to be permitted to employ a teacher until the money to pay him is in the treasury, or is to be there as fast as it becomes due to the teacher. This would prevent a repetition of what has happened almost within sight of the Capital—a district drawing its funds two years in advance, by borrowing, or in other words,

taken without authority of law from other districts, thus leaving it for the last two years without a school, being compelled to use its funds to repay the district from which it had borrowed.

Kanawha county has heretofore paid her teachers very liberal salaries, and she now has a great number of most excellent teachers, both male and female, most of whom reside in the county. However bad the system may appear to the outside world when viewed through the light of its reports, it works well inside of the school house. Teachers are generally industrious, pleasant and well-qualified for their places, and scholars are energetic, studious and obedient. With few exceptions good order prevails and the schools advance rapidly.

Permit me here to suggest to your Honor that you recommend to the State at large the introduction of the study of Anatomy, Physiology and Hygiene into the primary schools. These branches, so far as my knowledge extends, are altogether neglected. If arithmetic and grammar are valuable to enable people to speak and write correctly, and to keep accounts, &c., Physiology is not less valuable in enabling young persons to understand the laws of health, to keep themselves out of the doctor's hands, and to preserve their system in tact so as to be able to master the several branches of education that they may desire to study, and to perform the duties of men and women in society after they have come to years of maturity. It may be said that arithmetic and grammar furnish an excellent intellectual drill, and accustom the mind to close and correct reasoning; so does any science when properly studied, and physiology more especially than perhaps any other, opens a wide field for the reasoning faculties. It seems to me that the first lesson, in other words, the most important lesson, which is taught the rising generation should be the laws of health, and how to preserve that delicate and complicated piece of machinery—the human system, which when worn out for want of proper care—cannot be replaced. Much has been said in political circles about the *stealing of school money* by school officers, but putting aside all partisan bias, I am free to say that I do not believe that any school money has been stolen in this county since the adoption of the system. It is true that large sums of money have been expended, much of which is little better than wasted in the erection of houses and for other purposes. It is also true that accounts have been miserably kept and that it would be hard for many township and district officials who have handled money and some who have not, to establish their innocence; but this state of affairs, I believe, is chargeable to the complicated and confused system under which they have acted, rather than to the people who have, as best they could, performed their duties under it. If we desire to find the persons who are at fault in this matter, let us first look to the

framers of the school law, and inquire how they have performed their duty in furnishing the people a good and efficient system, plain enough to be understood by the farmer and mechanic into whose hands it passes when it goes out from the Legislature; but let us not look to these with a view to censure, but for the purpose of improving on their errors and defects, and building up a system of free schools in which honest men will not be charged with larceny.

Again it is true that a board of education in this county, with the county superintendent, my predecessor, acting as its president voted themselves compensation for their services and appropriated it from the public money, which act your predecessor informed them in a note to his edition of the school law, was larceny, but the board was composed of honorable men, who when they discovered their error were prompt to refund.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

J E Hoffman.....	3	Boyd E Brisco.....	3
G F Brown.....	2	Mrs Ginnella G Morgan.....	3
J H G Winters.....	2	Miss Nancy Spriggle.....	2
A C Seely.....	2	John D Clinton.....	6
J R F Mosley.....	3	Moses Bird.....	1
Miss L E McIntyre.....	2	Jackson Via.....	5
J E Brown (colored).....	5	Miss Fannie L Slack.....	3
T D Honaker.....	2	Moses Hall (colored).....	5
Miss M Carr.....	2	A H Rust.....	5
E P Vickers.....	2	A I Loyd.....	1
C C Casto.....	2	C S Whittaker.....	3
D C Casto.....	1	Miss M L Stanton.....	1
Joseph Mairs.....	4	John Banister.....	2
Miss Kate E Taylor.....	1	Joseph M Adams.....	3
W Stratton.....	1	Thomas Swinburn.....	3
William L Fielder.....	3	H G Garretson.....	5
I W Johnson.....	1	F C James (colored).....	1
T L Meeks.....	3	Wilson Covertson.....	1
T A Vickers.....	1	A B Whitton.....	3
J G Shirley.....	1	F S Harris.....	3
C H Smart.....	1	John H High.....	1
H D Tingley.....	1	John S Lavender.....	1
J L Lasley.....	1	Capt Geo Chilton.....	3
N B Howe.....	1	W F Cloughton.....	1
W R Cummings.....	2	A B Jones.....	1
E W Conner.....	2	Miss M E Theaker.....	1
J. E Spears (colored).....	2	Miss Laura Shrewabury.....	1
C S Alamong.....	2	Miss Annie S. Groves.....	4
Miss W A Dulling.....	2	Miss Fannie M Woods.....	2
W B Smith.....	2	Thomas H Burton.....	2
C S Walker.....	1	Miss E S Peters.....	3
William A Rodgers.....	1	L D Hill.....	2
Miss Mary E Gray.....	1	T A Zicapoose.....	2
John Brown.....	2	I C Bray.....	1
John W Elawick.....	1	Miss M F James.....	1
John D Woods.....	5	T F Cassels (colored).....	1
C H Via.....	2	W H Knight.....	1
Mrs Julia McFarland.....	2	Miss Jane Bullard (colored).....	1
I H Newton.....	1	William Davis (colored).....	1
Aaron Lewis.....	3	J H D Clinton.....	3
Wm T Milam.....	3	Miss F A Nicely.....	2
Charles R Clemens.....	2	Samuel L Webb.....	1
S W Gibson.....	2	Miss E A Gibson.....	2
James H Kinneson.....	1	M S Woods.....	2
B A Melton.....	3	C H Graham.....	2
I C Vandine.....	3	S Chapman.....	1
John S Rudd.....	1	Luke Rose.....	2
Lewis A Hart.....	3	Alex M Cantley.....	3
Thos E Brown.....	2	W W Johnson.....	2
Mrs M I Berry (colored).....	6	David Showalter.....	3
George Montague.....	5	Benj H Webb.....	3
P S Shirkey.....	2	I H Shannon.....	1
Charles Eligh.....	2	C M Farrar.....	2
W M Ewing.....	1	W H Epling.....	1
L W Bowers.....	1	R W Thompson.....	2
R C Var.....	1		

LEWIS COUNTY—P. T. L. QUEEN, *Supt.*

I have the honor to submit to you the accompanying report of the Free schools of the county of Lewis, for the scholastic year ending August 30th, 1871; and in submitting the same I wish to say that the subject of free popular instruction is no longer a question on trial before the public mind. But it has become one of the important elements of our State and national existence, and I am proud to report an increasing attachment on the part of the people of this county to our present system of schools, and a manifest willingness to provide for its maintenance.

Notwithstanding our system of education is defective in many particulars, and needs immediate correction, yet the people would resist any encroachment that would endanger its existence or retard its usefulness.

This county is divided into five townships, having an aggregate number of seventy-two school districts, and one independent district.

Jane Lew township has twelve school districts, all of which are provided with neat and comfortable school houses. This township has been favored with faithful and efficient officers. The money collected for the sacred purpose of instruction has been promptly applied to that purpose. Money has accumulated in the hands of her treasurer in excess of her demands, until there is a sufficiency, together with the State and township funds, to continue the schools for eight months.

Wiley township is not so favorably circumstanced, having eighteen districts, fourteen of which are provided with houses, six frame and eight log. Some of the latter are miserable structures. The only hopeful thing connected with those rickety huts, is that they are fast crumbling down and will soon be replaced by others, and we hope better ones.

Sheridan township has thirteen school districts, all provided with comfortable houses. The school officers are prompt in making their reports, while the people manifest a deep interest in the cause of education.

Lincoln township has eleven school districts, only eight of which are provided with houses. The people are not interested in the cause of education to that extent that its importance demands.

Battelle township has nineteen school districts, most of which are provided with houses. The Board of Education of this township have shown bad wisdom in the division of this township into school districts. Most of the districts are too small, and as a consequence have but little money for school purposes.

The independent school district at Weston have disposed of their school property for the purpose of erecting a new school building that

will be an ornament to the town and a blessing to the county. This district has been very much encouraged by the assistance of the Peabody fund, having a school in continuance six months during the past year, with an able corps of teachers, at which many of the district teachers attended as pupils. This school has given an impetus to the cause of education in the county that will be of essential benefit.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

D T Simmons.....	1	Miss L Bartlett.....	3
T M McKinley.....	2	B T Norman.....	4
Simeon Riffer.....	2	I Woofter.....	3
G W Crook.....	1	L Freeman.....	2
P W Allman.....	2	J H Taylor.....	3
J M Musser.....	2	P C Hudson.....	1
T Musser.....	2	G H Hudson.....	1
Wm Morrison.....	1	C Armstrong.....	2
A C Law.....	2	J M Ernst.....	2
Miss M Sims.....	1	T H Poesey.....	4
H Berrey.....	1	P J Murray.....	1
M Smith.....	1	J D Peterson.....	2
Wm D Hall.....	2	P A Crook.....	3
J W Kester.....	2	J Copley.....	2
H J Warner.....	2	R Moffett.....	3
H J Helmick.....	2	R Hitt.....	3
Miss M Bruffey.....	3	Wm Lawman.....	3
R E Houghton.....	2	Miss H Spalding.....	2
P M Camp.....	3	Miss V Spalding.....	2
J Hall.....	2	G M Bailey.....	3
Wm L White.....	1	P E Felty.....	2
R Simpson.....	1	D Peterson.....	1
S M Lorne.....	3	J S Hall.....	1
S B Waggoner.....	2		

LINCOLN COUNTY—J. W. HOLT, *Supt.*

I am absolutely ashamed to send you this fragment of a report, after having waited so long. I was in hope that I should be able to make a complete report, but regret to say that it is impossible. But two out of the seven township boards have reported to me, and these two are so imperfect as to be of no benefit whatever. I might be able to give some definite statement of the school operations of this county from the time I entered upon the duties of superintendent (last June,) but outside of this time, the material at my command is very meagre. The boards excuse themselves upon the plea that the teachers have not made their reports, and of course they cannot.

I am an earnest supporter of the free school system, and when I entered upon the discharge of the duties of county superintendent, I determined to do all in my power to advance the cause of education, and to aid in harmonizing the conflicting elements which have hitherto, in a great measure, paralyzed the operations of the system in this county. I visited various sections of the county, and delivered several lectures upon the subject of education, and tried to impress upon the

school officers, the necessity of energy and promptness upon their part. My own opinion is, that the citizens of this county are, at the present time, more united in support of our system of education than they have been at any former period.

During the year ending the thirtieth of September there were more schools in operation than in any former year, and most of these schools have been conducted by qualified teachers. It is, however, impossible to secure the services of thoroughly qualified and skilled instructors in every district in the county. But I think, upon the whole, our teachers were as competent as in any county in this section of the State. Some few of the teachers secured certificates upon the recommendation of trustees and citizens, and these have generally given satisfaction, and proved to be competent to instruct all the pupils under their care. There is a very decided disinclination upon the part of our people to employ foreign teachers, as they carry their salaries out of the county, and spend money elsewhere that, they think, should be kept at home. I doubt the correctness of the principle, but think the motive excusable.

So far as the several townships are concerned financially, there is not any considerable difference, except as to Carroll which is now free of debt. One excellent school house has been erected in this township this year, and another is now under way which will be completed in time for a winter school. When this house is finished, I believe every district in the township will be furnished with a comfortable building.

Hart's creek has also built two school houses this year. The buildings are of logs, but are really neatly and substantially gotten up, and reflect credit upon the contractors and the township. This township is exhibiting a very commendable spirit upon the subject of education, and in the course of another year will have her school affairs in good working order.

Sheridan also has one district school house under way, which will be completed in time for a winter school. This township, unfortunately, has become considerably involved in debt, which has had a tendency to cripple its operations. But the official transactions of its former treasurers are now being thoroughly investigated by commissioners appointed for that purpose, and I have no doubt but that the township will be freed from debt.

The rest of the townships seem to be moving on harmoniously, with nothing of special interest to note.

The greatest difficulty we have to contend with in our school matters is the want of officers that will attend to their official duties. Our commissioners receive nothing for their services, and men generally do not like to work for nothing. It would be infinitely better, in my

opinion, to have but one commissioner in each township, pay him a reasonable compensation, and hold him to strict accountability.

I omitted to state that Jefferson and Washington are the townships that reported to me, and their officers should be commended for their inclination to discharge their duties.

The list of teachers herewith reported are those to whom my predecessor, Mr. Alford, granted certificates, from the thirtieth day of September, 1870, to the thirteenth of May, 1871, which is the date of his last certificate; and those issued by myself from that time to the thirtieth of September, 1871.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Elias Adkins.....	4	Ell Wilkinson.....	3
Geo Wilkinson.....	3	Wm H Epling.....	3
Alex Collins.....	5	Geo J Kayser.....	1
J A Cassidy.....	1	Jno M Roberts.....	4
Lewis Clark.....	2	Rachael Thornton.....	2
John W Holstein.....	4	Phillip Hager.....	4
M A Byas.....	3	Wm G Wilkinson.....	3
Willis Noel.....	3	Jas W Holt.....	2
Jas A Harfield.....	2	John F Gill.....	3
Jno W Johnson.....	3	Jas L Wheeler.....	4
Ambrose T Maupin.....	5	Ell B Kayser.....	3
Caleb Headlee.....	No grade on certificate	John B Shepherd.....	2
Thos P Moore.....	4	B B McConas.....	4
Isaac Nelson.....	5	B D Mahone.....	3
Geo W Wheeler.....	5	Jno W Heck.....	3
W T Alexander.....	1	James T Hill.....	2
A E Carroll.....	5	Corydon McAllister.....	2
Jno Clark.....	1	Godfred S Scites.....	3
Jos W Holt.....	1	James E Rose.....	3
Geo Boster.....	1	John Mayberry.....	2
W L Stowers.....	4½	Chas Harler.....	4
Wm Watts.....	2	John M Oxley.....	2
Henry Spears.....	4	J B Pullen.....	4
John M Smart.....	2	Hugh Smith.....	4
A E Carroll.....	3	Alice Carroll.....	5
Elias Adkins.....	4	Josiah S Hill.....	5
B B Curry.....	3	V B Prince.....	4

LOGAN COUNTY—C. S. STONE, *Superintendent*.

My annual report has been detained to this late date by reason of the failure of the township officers, beginning with the trustees and teachers.. I am sorry to say that the finances of the townships are in such a condition as to render it impossible for me to make a report as to the finances of the county, and I have endeavored to explain in marginal remarks, some of the reasons of the great imperfections of this report.

At the time of making my report last year, the schools in the county were in a more flourishing condition than at this time, owing, I think, to the inefficient working of the system, through such an immense number of school officers. Now there are, in Logan county, about

one hundred and sixty-five trustees and school commissioners; all of whom are required by law to perform services, make reports, &c., without one cent of compensation; now is it to be expected that all this will be done! nay *verily*. I am not prepared to say whether those officers should be paid or not, but I would think that they should be either paid or the great burthen of their duties be removed to another quarter. In my last year's report I endeavored to give my views respecting some of the apparent defects in the school law, and anything further that I might say would be but useless; yet for the purpose of securing the required reports, would it not be better to have the business pass through the hands of but one man, or *fewer* men? Now I would recommend that the county superintendent be the financier of the county, and make all contracts with teachers, appoint them to suitable districts, keep all accounts, make all reports (save teachers reports), and then when the business would all be done by one individual, he surely would do it as the law requires. The teacher should report as to the daily attendance, average age, &c., and that report should be made at the close of the school; and a part of his salary withheld until such report be made. For myself I would say, that in order to get up such a report as the law requires, I would take it to my choice, to go into all the districts and do all the work required of all the officers, rather than to get it up right under the present regulations. I would not dispense with the trustees altogether, but would retain them for supervisory purposes, and to report, through the teachers, the contingent expenses of the schools.

Last May I passed through all the townships of the county, furnishing blanks to the secretaries for reporting enumerations, &c., and in the month of July I passed round again, yet very few trustees' reports were made; in fact some of the secretaries received not a single report, so that trustees' reports in our county were a complete failure.

During last fall and winter I visited most of the schools in operation, and found them, generally, thinly attended; a few of the schools, however, were well filled; but in some of the districts where there are some forty or fifty youths, the average would be perhaps eight or ten. It appears that the mass of the people do not take hold of the thing right; they do not appreciate properly the great benefit of a general education. They generally admit that schools are the thing they want, and that public schools are the only means that will diffuse a general education, but there is something in its operative influences not altogether right.

Now notwithstanding the many drawbacks in this most important institution, my faith is not the least shaken in its final success. So great a work as this must start slowly but it moves surely, and will event-

ally triumph and redound to the good of any community, so that if it operates a little hard at first, the best plan is to stick to it the closer and as it progresses it will become lighter.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Elvira Owensley.....	3	John W Stafford.....	3
William A Stollings.....	1	John C Chaffin.....	2
James Chambers.....	4	Chas L McDonald.....	2
M E Baisden.....	4	John McCloud.....	5
Henry Perry.....	4	Lewis Dempsey.....	3
Stephen Lambert.....	4	Joseph Dempsey.....	3
Charles Covert.....	4	Joseph W Hinchman.....	4
Sampson D Thomas.....	4	Hiram Mullins.....	4
John Covert.....	1	A G Mitchell.....	4
Jas W Cooper.....	1	Jas R Perry.....	3
Joseph Acord.....	5	Wm E Ferrell.....	3
Wm H Davis.....	3	L J White.....	3
C H Lake.....	2	Henry C Perry.....	4
S S Attizer.....	1	Wm C Runyon.....	4
Wm T Meade.....	3	John Dempsey Jr.....	3
Ira Evans, Jr.....	5	F S Browning.....	4
Wm A Farley.....	2	S Simpkins.....	2
Lewis Dempsey, Jr.....	1	Malch'i Staton.....	3
Samuel Vernatter.....	5	R B Perry.....	4
A W Meade.....	4	M A. Staton.....	1
I W Webb.....	4	E A Bowles.....	2
Wm R Lee.....	3		

MARION COUNTY—WILLIAM GRAY, *Superintendent.*

I have the honor to transmit, herewith, my annual statistical and financial report of the condition of the free schools in Marion county, for the year ending August 31st, 1871.

It is a source of regret, that my report has been delayed so long, and yet imperfect. The chief cause of delay is owing to the fact, that most of the township books have, since last August, been in the hands of the committee, appointed to settle the accounts of township treasurers and others.

All of the township reports are, more or less, erroneous. Secretaries of Boards of Education have failed to keep their books in such a manner as to correspond with the statement required, at the end of the year. No report was made by Fairmont township, and I have been compelled to resort to the last expedient, known in law, that of making up their report from the statistics in my own office, and such other information as I was able to gather from a part of the township books, in the hands of the county committee. Notwithstanding there was no report from this township, I think that I have been able to approximate the true statement, as closely as the secretary could have done with all the books, vouchers, &c., in his office. The accounts in this township have been so badly kept, that it is impossible to make up a correct and intelligible financial exhibit from

them. My statistical report is very nearly correct, and gives evidence that the teachers have done their work honestly and faithfully, and at the same time, that the township officers have not always had the ability to satisfactorily discharge the duties devolving upon them. It would be well for our State, if all the township officers were compelled to pass an examination in all the branches required of a teacher for a primary school, with the additional branch of book-keeping, before they could be permitted to transact any business. We might then hope to get a complete statement of the condition and workings of the free school system.

EXAMINATIONS.—The plan pursued has been substantially the same as that adopted by myself in 1868. Private examinations have always been refused, when it was possible to have the applicants present at the public tests. During the year, 105 certificates were granted, thirty of which were grade No. 1, five No. 1½, twenty-two No. 2, ten No. 2½, eleven No. 3, six No. 3½, eleven No. 4, and nine No. 5. Three of those presenting themselves for examination were refused certificates; one by reason of habitual drunkenness, and two were incompetent.

PRIMARY SCHOOLS.—We have eighty-three primary schools which were taught during the last year 342 months, an average of four and one-eighth months in each school district. All townships had the full term of four months, and several districts from five to six months. Ninety-six teachers, sixty-seven males and twenty-nine females, were employed at an average monthly salary of \$34.88. 3,949 scholars, or seventy-four per cent. of the whole enumeration, attended school during the year. The daily average attendance was 2,872, or seventy-three per cent. of the whole enrollment, and fifty-four per cent. of the whole enumeration. The average cost of tuition per scholar for four months was \$3.80; per month, 95 cents.

COLORED SCHOOL.—The colored school at Fairmont was in successful operation for four months last winter, and considering the difficulties under which this unfortunate race has labored in times past, it will certainly compare favorably with our schools for white children.

GRADED SCHOOLS.—Four graded schools were in operation last year. One in Fairmont, consisting of five departments, and taught in connection with the State Normal School, as a high school and model department; one in Paletine, taught by myself, assisted by Mr. T. F. Lanham, Miss Amanda Abbott and Miss Virginia R. Mays; one in Mannington, taught by Mr. B. F. Charlton, assisted by Miss Carrie V. Turney and Miss Sallie Erwin; and one in Farmington, taught by Mr. William T. Bowman, assisted by one lady. Dr. Barnas Sears, General Agent of the Peabody Educational Fund, very generously donated

\$600.00 to the support of the Palatine school and \$800.00 to Mannington, which, together with private contributions at Mannington and the individual enterprise of the Principal at Palatine, enabled these schools to have ten months' session. During the year, the Palatine school had an attendance of 245 scholars, 31 of whom were preparing for the profession of teacher. Farmington, less fortunate than her sister villages, had but four months' school. Another graded school will be organized in Barrackville, Fairmont township, at an early date. The people now fully realize the advantage and importance of well regulated schools of this class, and it will not be long before they will be established in all the districts where the population will justify and the wealth of the citizens admit of it.

ENUMERATION OF YOUTH.—Not receiving the full return of enumeration of youth in the county before the fourth day of July, and having good and sufficient reasons for believing that it would not be made in some of the townships, I employed competent persons to take and verify the same in due form of law, in Grant, Union, Fairmont and a portion of Lincoln townships, at a cost of \$38. Trustees, in this case as well as nearly all of their duties, seem never to think of it until the opportunity has passed away, and then complain that the ones employed by the County Superintendent to do the work for them, have done them injustice.

NORMAL CADETS.—The following persons were appointed during the year to receive instruction in the State Normal School at Fairmont: Misses Alice Ingman, E. Virginia Robinson, Amanda Abbott, Fannie May, Anna B. Ayres, Mary E. Ayres, Kate Grove and May Clayton. The appointees were all females, males preferring the payment of tuition to obligating themselves to teach two years in the State after graduation.

SCHOOL HOUSES.—Five good frame school houses were erected and finished during the year, making in all seventy-nine in the county. Four districts are yet unprovided with good houses. These will probably be built during the coming year. Boards of education are providing furniture, fixtures and apparatus as rapidly as the finances will admit.

MISCELLANEOUS ITEMS.—At the close of the term of school, 3,810 were studying orthography; 3,823, reading; 2,236, writing; 2,750, arithmetic; 767, geography; 650, grammar; 148, algebra; and 969, other branches. The last enumeration of youth shows a total of 5,335, of which 2,771 are white males, 2,528 white females, 23 colored males and 13 colored females. The average age of males attending school is 12 years, females 11, and general average, 11½. Those studying orthography were ninety-six per cent. of the whole attendance; reading,

eighty-four per cent.; writing, fifty-seven per cent.; arithmetic, seventy per cent.; geography, twenty per cent.; grammar, sixteen per cent.; algebra, four per cent.; and other branches, twenty-four per cent. Seventy per cent. of the teachers employed were males and thirty per cent. females. There were used in the schools 3,467 McGuffey's Spellers, 2,873 McGuffey's Readers, 3,367 Ray's Arithmetics, 480 Pinneo's Grammars, 543 Mitchell's Geographies and about 200 Guiott's Geographies. Number of all kinds of books needed in the schools, 1,347. We have seven townships, one independent school district, twenty-four school commissioners, eight secretaries and two hundred and forty-three trustees, making in all two hundred and seventy-two township school officers in the county.

COMPARISON WITH REPORT OF 1870.—In the year 1870 the total receipts for schools were \$19,068.27; expenditures \$23,381.63. In 1871 receipts \$31,571.70; expenditures \$24,808.89. In 1870 we had 77 school-houses; in 1871 we have 79. Total value of school property in 1870 \$51,030.00; in 1871 it is \$60,223.00. Enumeration of youth in 1870, was 5,504; in 1871 it is 5,335. Whole attendance in 1870 was 2,669; in 1871 it is 2,872. In 1870 we had 83 schools; in 1871 we have 88. In 1870 there were 83 examinations of teachers; in 1871 there were 105. In 1870 there were 88 teachers employed, who taught 348 months; in 1871 there were 96 employed who taught 426 months. In 1870, 3,271 were studying orthography; 2,831 reading; 1,787 writing; 1,376 arithmetic; 743 geography; 49 algebra; 303 higher branches; in 1871, 3,810 were studying orthography; 3,323 reading; 2,236 writing; 2,750 arithmetic; 767 geography; 650 grammar; 148 algebra, and 969 other branches.

CONCLUSION.—The comparison of statistics in this county from year to year is highly gratifying. Each year the state of the finances is growing better, the length of term taught is increasing, the teachers are gaining in numbers, and becoming more efficient; there are more schools, the schools are better attended, and the free school system is so fondly cherished by both young and old, that it only needs the right application of the means now provided by the school law, to make the system a complete success. A little wise legislation would probably be beneficial, towards securing a little more harmony in its working, but, at the same time, it would be better to bear the slight wrongs and inconsistencies of the present law, than to impair its efficiency by *unnecessary and useless amendments*.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Anna B Ayres, (Normal student).....	2	J W Mays (Normal student).....	1
Amanda Abbott do	1½	C H Morris.....	1
U N Arnett.....	3	B F Mandell.....	2
Roanna Amos.....	2	Geo W Morgan.....	4
Annie M Billingsley.....	2	Sam L. Morris.....	1½
A F Billingsley.....	5	Fannie May, (Normal student)	2
D H Barker.....	2	B F Martin.....	1
Patrick B. Black.....	3½	U E Morgan.....	4
Wm T. Bordman.....	1	Sam R Mercer.....	3
Kate Black.....	3½	Belle Martin.....	3
A W Cunningham.....	1½	Jas H Mason.....	3
H M Clayton.....	5	Virginia B Mays.....	1½
M M Chisler.....	1	U E Morgan.....	2½
May Clayton.....	2½	Geo W Morgan.....	2
Fannie Clayton.....	4	Joseph H Nay.....	5
Lee Roy Conaway.....	3½	H A Nixon.....	2
Fannie Creel.....	2	A B Nixon.....	1
George Conaway.....	4	Maggie J O'Harra.....	3
A G Davis.....	3	W J Price.....	1
E V Drago.....	4	Maggie Paden.....	3
Z F Davis.....	4	W Parish.....	5
C B Davis.....	2	Simon O Parish.....	1
M S Duncan.....	4	Waltman T. Prickett.....	3
Z F Davis.....	2	Geo W Palmer.....	3
John T Eastburn.....	5	W J. Price.....	1
Sallie B Erwin.....	4	E Virginia Robinson, (Normal student).....	2
J. W. East.....	1	Lucy O Reed.....	1
L B Fleming.....	1	Mattie E Robie.....	3
Amanda Fleming, (Normal student).....	1	R E Richardson.....	5
T M Fleming.....	1	Thos L. Reese.....	2½
John Fleming.....	2	John Ritchie.....	4
M S East.....	3½	Regin Reed.....	2½
Ulysses Fleming (Normal student).....	1	John P. Slocum.....	1
Jas B Fox.....	2½	Jno Satterfield (Normal Student).....	1
Chas A Fleming.....	1½	Jas M Satterfield.....	2
Jas B Fox.....	2	I C Snodderly.....	1
H W Harr.....	3½	Jas N Stum.....	1
Lizzie Helmick.....	2	Mary J. Shore.....	1
A O Heck.....	4	Zana V Sanders, (Normal student)	1
M E Harvey.....	2½	N B Sandy.....	2
L R Hall.....	2½	C W Sturm.....	3
Rufus E Harr.....	2	Mary Stout.....	1
Jacob Harr.....	2	Etta Swearinger.....	2
Alice Ingman.....	1	Jacob Sturgeon.....	2
A F Johns.....	1	Della Sinsel.....	1
William Jolley.....	5	Oliver Theakston.....	5
C M Kincaid.....	1	Hattie J. Turney.....	3½
W E Kincaid.....	3	Carrie V Turney (Normal student).....	1
T F Lanham, (Normal Student)	1	Leonidas Wilcox.....	2½
I N Lough.....	5	Leonidas Wilcox.....	2½
S J Linn.....	2½	A B Yonst.....	2½
D L Musgrave.....	1		
Thos C Miller, (Normal student).....	1		

MARSHALL COUNTY—JNO. W. P. REID, *Supt.*

In conformity with law the annual report of the condition of the public schools of Marshall county is hereby presented you. The statistical and financial detail, incomplete, owing to absence of township reports, and of those received, nearly all are defective respecting disbursements of funds received from levy.

In the townships hereinafter mentioned, since last report, frame school houses of respectable dimensions and good plan have been erected, viz., Washington, two; Webster, one; Clay, one; Cameron, two; Liberty, two; Sand Hill, two, and Union two. An insured log

school house of Franklin township burned down last spring; the insurance was promptly paid, and in its stead on a different site a substantial frame house has been built.

During my term of office, I have visited nearly all of the schools in the county, most always examining the scholars after their recitation to the teacher; in many instances I found commendable, and in all satisfactory, improvement considering the short time educational advantages have been made available to the masses. The prevalent opinion throughout the county is, to almost ignore the study of grammar and geography for that of arithmetic.

Examinations of teachers have been held in the same manner as last year. Quite a number of last year's teachers impelled by a laudable ambition to be worthy of their profession, have attended the State Normal Schools, and by close application to their studies have added much to their former store of knowledge; others, by the prevalent opinion of this community to employ no low grade applicants—have been compelled to make considerable improvement.

I would respectfully suggest the abrogation of the office of trustee and the conferring of their present duties on the Board of Education. By this plan a superfluous number of officers would be dispensed with, a closer attention to the law observed and better harmony promoted.

I would recommend the substitution of Wilson's series of readers and spellers instead of the series now adopted. The State to be the purchaser; such a change in the law be made as would permit a part of the irreducible school fund to be pledged as security for payment of the amount ordered at introduction rates; county superintendents to report by the 1st of July of each year the number needed; this number ready to be delivered to the respective counties by the 1st of September, following, with such interest added as the part of the fund so set apart now produces together with the cost of transportation. It is probable that very little of the Fund, if any, would ever have to be used for the payment of requisitions, as the sales would necessarily be large, and patrons saved of much of the present school expense.

The committee have settled with the various school officers of seven townships of the county, have found no defalcations, but an almost inextricable confusion in the accounts of money disbursed. By the 1st of January 1872, we hope to have completed the remaining settlements.

In conclusion permit me to remark, that the benefits of public instruction are everywhere apparent.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

George L McIntyre.....	2	Abel Kemple.....	1½
John W Yeater.....	3	Robert Casey.....	3½
Thomas Redley.....	2	Wilson M Wirt.....	2
Thos H Mason.....	3	O W Crawford.....	1
Mattie Randolph.....	3	Anna Meibelder.....	3½
S B Haines.....	1	Samuel Resseger.....	1½
Geo W Trainer.....	1	John Resseger.....	2
T M Fisher.....	3½	Ida N Drennen.....	2
Sue Brant.....	1	Jonathan W Barney.....	3½
E W Wyatt.....	3	James W Ward.....	3
Barclay Roach.....	2	Isaac Lutes.....	3
Thos B Weekly.....	2	John J Carson.....	2½
John Booth.....	4	Stephen Barnhart.....	3
Eunice Stone.....	2	Jennie H Eagleston.....	2
Catharine Avison.....	3	M R S Eagleston.....	2
James Crozier.....	3	Wm J Deman.....	2
Joseph B Blair.....	3	John W Emsley.....	3
John Fulton.....	3	Ferdinand J Keller.....	2½
Mary E Hodges.....	2	Geo I Garrison.....	3
Mira White.....	2	Jas C Yarnell.....	1½
Chas M Green.....	1½	Robert N Wilson.....	1
J N Ward.....	2½	Oliver J Duff.....	1½
John B Henderson.....	3	Joseph M Adair.....	2
Wm Bungardner.....	3	Belinda Kearney.....	2
Francis S Carroll.....	1	B F Meighen.....	1½
S B McKerrihan.....	1	M T Mapel.....	2
Flora A Waddle.....	1	R A Roney.....	1½
Wm G McGlumphrey.....	3	F B Jackson.....	2
H F Burleigh.....	4	G W Wilson.....	1½
Andrew M Myers.....	3	Wm P Weekly.....	2
Jason Clark.....	3	Mary Peck.....	2
M C Wallace.....	2	Jannette Drennen.....	2
Edwards I Biggs.....	3	Jonas Craft.....	3
Robert E Adair.....	3½	Wm H C Curtiss.....	3
Joseph W Myers.....	2½	F H Pikes.....	1½
Mary E Boon.....	2	Levi H Gorby.....	1½
Angie Yoest.....	1	Wm R Fogglin.....	3
William R Humphrey.....	2	S E Biggs.....	2
David McKelvey.....	3	Eleanor L Davis.....	2
Thos B McKelvey.....	2½	John McComas.....	2
Hugh Bannan.....	1	Robert Hamilton.....	1
Anna L Loraln.....	2	Mycege S Ryne.....	2
Mary L Briggs.....	2	Sue Brant.....	1
Lonisa J Anguish.....	2	Henrietta M Mackey.....	2
Jas M Gamble.....	2	Nettie McConnell.....	2
S C Roach.....	2	John F Parsons.....	1
Lizzie Finn.....	1	Mary Stout.....	1
Ezekiel Bonar.....	2½		

MASON COUNTY—C. T. B. MOORE, *Supt.*

NO REPORT.

MERCER COUNTY—THOMAS PRITCHARD, *Supt.*

Yours of November 2nd, 1871, just to hand, and in response to same would say,, that my report has been unavoidably delayed thus long though I have earnestly tried to get it up earlier, I sent out the blanks

for reports early, to the various townships of this county, after various reasons for delay, such as the trustees have not reported to the board. The reports are not in accordance with the trustees reports. I received the reports from the East River, Beaver Pond, Plymouth and Rock townships, but as yet none from Jumping Branch township, which reports I had in each case to return for correction, and had finally to visit the offices of the several secretaries of townships to assist in the preparation of said reports. In the Jumping Branch township by reason of the formation of the county of Summers, and by which the greatest part of said township was apportioned to said county of Summers, and in said apportionment the board of education with the secretary and his records were left in said county of Summers, we had to appoint a new board of education, and they a new secretary, who commenced their business anew; therefore, they could not make a report. I visited the county of Summers last week to try and get up said report but failed to do so, though I made an appointment to meet the secretary of said township of Jumping Branch with Mr. John Pack, county superintendent of said county of Summers, hoping to be able to get data to furnish said report, when I received your instructions of December 2nd to furnish my report at once from such reports as I had received.

EAST RIVER TOWNSHIP.—In this township there were ten schools taught during the past winter; they have generally good school houses, though they have been built at considerable cost to the township. They also paid teachers a large salary whereby they became considerably involved in debt, but which they have, by the aid of the new board of education, nearly paid off, and appear to start off for this winter's school with an efficient body of teachers, and have every appearance of having good and efficient schools this year.

BEAVER POND TOWNSHIP.—In this township there were eleven schools taught in last year, in several very good school houses, and with their new board of education, I think will have a good series of schools this year; they have some very good teachers, and I think the township is now out of debt and in a prosperous condition.

PLYMOUTH TOWNSHIP.—In this township there were nineteen schools taught during the past year, in which number were two colored schools; there are few good school houses in this township, they being mostly built of round logs and generally not good. This township was by reason of the formation of the county of Summers, divided between the counties of Summers and Mercer. There will therefore, have to be a settlement of the affairs of this township with some division of the apportionment of the State fund of 1870; also some arrangement for

any debt which may have been contracted in former years, (if any), and which I would be glad to see satisfactorily arranged as early as possible, as it seems to be the cause of some confusion in this township.

ROCK TOWNSHIP—In this township there were taught eleven schools during the past year. In this township there are some very good school houses, with some good teachers. The township is out of debt, and upon the whole, its schools have been very successful, though it has a large territory and is sparsely settled.

JUMPING BRANCH TOWNSHIP—From this township we have no report; yet there were a good number of schools taught last year, with some good teachers. The houses in this township are generally of an ordinary character and rude in their construction. There will also have to be an examination of the affairs of this township, as in Plymouth township, by reason of the division of this township between the counties of Summers and Mercer.

Upon the whole, we have no reason to complain of the working of the school system with us during the past year, as it seems to have done better for us than heretofore, by reason of our having recovered our part of the State fund, due us for the past year, and which places us out of debt, or thereabouts, in the several townships of this county.

The system is much more popular with us than it was a year or so ago. We have better teachers, better officers, though we have some trouble to get up our reports by reason of the officers not being informed as to the law.

In compliance with section 54, chapter 45, Code of West Virginia, I would respectfully offer the following suggestions, viz: that the reports of the various officers in the school department conform to each other as nearly as may be possible. I find that there are some differences in the reports to be made by the Trustees to the Board of Education; also in the reports to be made by the Boards of Education to the county superintendent; also the report to be made by the county to the State superintendent. 1st. I find in the report of the county superintendent to the State superintendent a column for the number of youths between six and twenty-one years, white and colored. I find no colored in the reports made by the Board of Education, nor do I find blanks for the report upon scholars studying Arithmetic, Algebra, or for the county superintendent's salary for townships. 2nd. There seems to be a wrong, also, in the following; viz: In the report requiring the amount from the township levy for buildings; also, for schools, also, the receipts from the levy and from the State, whereas, we have in all probability received no returns of the same, which has been the case upon several occasions with us; also, the expenses for

land, commissions, contingencies, &c.; also, the balance upon hand, with the amount apportioned to whites, and also to colored, with the average cost per pupil; whereas, there has perhaps been no such apportionment made at the time; as, also, the report upon the various books as made use of in schools, and which is not embraced in the reports as required from the Board of Education to the county superintendent.

I think that perhaps these variances have arisen from the changes as made in the school laws by the several legislatures who have undertaken to correct the errors therein. I would suggest a general act of the legislature, so as to cause the various reports to conform to each other; also, some change in the commencement of the school year; as, for instance, we understand that the school year of 1871 commences September 1st, 1870, and continues to August 31st, 1871, whereas the State fund is apportioned September 1st, 1871, and this is the first money applicable to the payment of the schools for the year 1871. The assessor's books are due to the sheriff about the 1st of September, for said year of 1871, and he then requires some time to prepare his tickets for collection, which generally brings October or November; and therefore, there can be no settlement for said year of 1871, while the blanks require the amount of township levy for schools and for buildings; also, amount of receipts from levy, and from the State, and then the expenditures, while actually there is no settlement made, or even due. I think that when the State funds were apportioned in April, or May, these difficulties did not arise, and the reports were easily made, by reason of settlements, &c., having been previously made.

I would further suggest, that, unless the trusteeship can be enforced so that said officers will discharge their duties, I would suggest the dispensing with the same, and let their duties be performed by the county superintendent, or the Boards of Education of the several townships; or by both, together.*

*NOTE.—The report from the county was received too late to admit of its statistics being compiled, with the statistical table, accompanying this report.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Leonidas Goodwin.....	2	George W Thompson.....	3
Elijah F Kahle.....	2	George W Karnes.....	3
Daniel W Martin.....	2	Elizabeth E Perdue.....	3
John Shumate.....	2	James W Lilley.....	3
Wm C Dobbins.....	2	G F Meador.....	2
David B Pendleton.....	1	J A Deeds.....	3
Harvie B Christie.....	2	D E Lilly.....	3
Lewis W Farley.....	2	Thomas K Massery.....	2
George Martin.....	2	Ralph R Little.....	2
William H Lilly.....	3	John Crews.....	3
Robert P Lilly.....	2	George H Houchens.....	2
Jacob M Hammon.....	2	Lewis Lilly.....	3
James A Jones.....	3	Floyd A Holin.....	2
Ward C Keaton.....	3	Mathew Cox.....	3
A J Lacey.....	1	Jonathan H Cooper.....	2
Joseph Peters.....	2	Agness Calfee.....	3
Gordon L Saunders.....	3	Wm D Calfee.....	2
Harvey J White.....	3	Allen H Carr.....	1
John W Thompson.....	2	Hiram Davidson, (color*).....	4
Thomas A Bird.....	2	ri H Deau.....	2
Benjamin A Wood.....	3	Amaziah Godfrey.....	2
Millard F Ellison.....	2	Wm H Herndon.....	3
James H Whittaker.....	2	Joshua Day.....	3
Wm A Reed.....	1	Hatty A French.....	1
Clementine E Stinson.....	3	James M Killey.....	1
A G P Farley.....	2	David Noell.....	5
Larkin M D Meador.....	2	Wm M Bridges.....	2
Albert G Stovall.....	2	John Calfee.....	4

MINERAL COUNTY—THOMAS P. ADAMS, *Supt.*

I herewith transmit to you my annual report for the year ending August 30st 1871, and, although, imperfect it appears, we can do no better at the present time.

We have no suggestions to offer, but hope that the hands of our Democratic brethren will not rashly be raised against the free school system.

The law, as it is now written, is becoming popular with the people ; and appears to be as nearly perfect as we could expect, considering the time and experience we have had in the "manufacture" thereof.

The present school law seems to be better adapted to the wants of the people, than the people are adapted to the requirements of the law, the only remedy for said defect, being the education to be received by the masses in time from the system itself.

The cost per pupil, per month, in this report, is derived from the average daily attendance, instead of from the number attending school. In subscription schools the cost per month is derived from the number attending the school, without regard to any absentees, and in this part of the State, is, for the primary department, \$1.50 per month.

Should we calculate the cost per month, in the free schools, by the number that attend the schools, it would not average much above one

dollar per month; hence in comparison with the old system we may well be pleased with the result of the present.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

B F Pugh.....	3	Walter Lowrey.....	5
John Taylor.....	4	Isaac Dunn.....	4
Thos H Cheney.....	4	Warner T High.....	2
Baltzer Snyder.....	2	John Buchanan.....	1
John T Greenwade.....	4	L F Ruppel.....	3
Elizabeth Russel.....	2	Silas N Swisher.....	3
M N O'Gorman.....	1	Miss Mary Harner.....	3
Edgar S Vanmeter.....	3	C C Boseley.....	4
Edward L Ward.....	4	R S Pettit.....	3
James A Sharpless.....	4	Mary A Howard (colored).....	5
J Augustus Hendrickson.....	4	A S McCartney.....	3
John T Shaffer.....	5	J H Offner.....	3
Michael M Boor.....	4	Z T Vanbuskirk.....	2
John R Wolverton.....	2	F M Fravel (well merited).....	3
Nimrod Paris (well merited).....	3	Jacob Z Chadwick.....	2
M M Colgan.....	2	W H Chamberlain.....	4
John L Wimer.....	3		

MONONGALIA COUNTY—H. S. Cox, *Supt.*

I herewith forward my report for the school year, ending August the 31st, 1871. The blanks for the reports of township boards of education were not well suited to furnish in proper form, the statistics from which to make a general report for the county. I trust, however, that I have been enabled to incorporate in my report such statistics as will give you a pretty correct idea of the operations of the school system in this county.

In addition to the figures submitted, permit me to say that I think the system is gaining favor with the people. It is true that there is on the part of some a strong opposition to the main features of the free school law, and there are others, no doubt, who seek its entire overthrow, yet in general the opposition manifested is less violent than at first, while the friends of the system are daily becoming more firm and earnest in its support. Doubtless some were at first over sanguine in their expectations of the immediate results of the system, and may therefore have felt some disappointment; but it must be remembered that the education of a people is not the work of a day, and when we further take into account the radical difference between the present system, and that which preceded it, as well as the extremely unfavorable condition of public affairs at the time of its introduction, it is indeed a matter of surprise that so much has been done.

As to the school law of the State, I have only to say that in the main a little more vigor in its management is all the change that is needed. A slight modification of some portions of it, however, would

be well, such, for instance, as would enable township boards of education to know the amount of the State apportionment before making their levy, and yet that the levy be in time to be extended on the assessor's books, or, at least, so that it may be collected in time to be available for the schools of the same year; but by all means let that indiscriminate change, which is seldom improvement, be avoided. Let us have a school law for the State, permanent in its main features. Then, and not until then, will it be properly and efficiently administered.

You are doubtless aware that fears are entertained that an attempt will be made in the approaching State Convention to abolish the free school system. I cannot think, however, that such an attempt if made, will be successful. It is certainly evident that such legislation would be extremely adverse to our best interests both as individuals and as a State; for who will deny that the one great and paramount need of West Virginia to-day is the education of her people? Let us then rather than detract from the system, do all that is possible to make it more efficient. If facts are needed in its vindication, I have only to refer to the three thousand children of this county who have made such fair progress in the acquisition of good primary education, a majority of whom would not and could not have done so had it not been for our public schools. It is clear that a system of public schools supported by a public fund is the only system that will reach the masses; hence he that is opposed to this, no matter what be his immediate motive, is practically opposed to the education of the masses.

TEACHERS AND SCHOOLS.—An error has no doubt been made in some cases by the employment of non-resident teachers of inferior qualifications in preference to our home teachers. Upon this subject I wish it to be understood that I do not object to, but strongly urge the employment of the very best talent that can be obtained in the way of teachers; but we should be sure of the superiority of stranger teachers before we employ them. For the good of the cause every encouragement should be given to our home teachers, as uniformly their services will be more efficient, for the reason that by the test of success they must stand or fall. The fruits of their labor continually stand as monuments, either to their praise or condemnation, while the other may be indifferent to the matter of success as he can at pleasure change the field of his labor.

The opinion prevails in some districts, that any one will do to teach "our school," simply because it is not well advanced. Now this is certainly a great mistake, and let me say to the people of such districts, that just so long as this course is pursued, just that long will their schools be behind. The fact that your schools are not well ad-

vanced is evidence that there is something wrong, and no doubt the great wrong has been the employment of incompetent teachers. Let me assure you that primary education is the most important of all education. Let first principles be correctly taught, and correct habits of thought and speech be established in youth; and the great danger is past.

As to your schools in general, let them be live schools while they continue. Better have a progressive school taught by a live and faithful teacher but for the minimum time allowed by the law, than twice that time under a dull and lifeless teacher. In school, never sacrifice the *character* of your schools to the *length* of school term.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

W P Dolbey.....	1 1/2	A J Ammons.....	1 1/2
D Wildman.....	1 1/2	S Coyle.....	1 1/2
C C Conway.....	4	E Shay.....	2
S R Smith.....	2 1/2	M Sanders.....	1 1/2
F R Morris.....	2	A Stager.....	1 1/2
John Williams.....	1 1/2	J D Sans.....	1 1/2
C W Richards.....	1 1/2	A F John.....	1 1/2
J A Rober.....	1 1/2	W B Barb.....	1 1/2
S P Spitsnagle.....	2 1/2	L C Beals.....	1 1/2
M J Stewart.....	1 1/2	W McRa.....	3
T E Gilmore.....	2 1/2	S H Stevens.....	2
J L Stewart.....	2	E Mockler.....	2 1/2
D E Hall.....	2 1/2	J T Cartright.....	2
W B Miner.....	2 1/2	A D Edwards.....	4
E Warman.....	1 1/2	W H M Lemley.....	3
S O Everly.....	2	L Warman.....	2
J A Anderson.....	1	L Temple.....	1
J H Lyons.....	3	J B Sautee.....	2
G B Hill.....	2 1/2	H T Pugh.....	3
S C Baker.....	3	T S Shultz.....	2
O J Eckhart.....	3	J B McLure.....	2
Jas Farrel.....	2	S R Mercer.....	2
B S Morgan.....	1 1/2	J Cunningham.....	2
James Cox.....	2	H P V Ross.....	2 1/2
C L Birtcher.....	2 1/2	John Johnston.....	1
A L Purinton.....	1 1/2	S Ramsey.....	1
M Hale.....	2	M South.....	1 1/2
R Protzman.....	3	E J Eddy.....	1 1/2
W M Howell.....	1 1/2	E Coleman.....	1 1/2
C Warman.....	1 1/2	D Rich.....	1 1/2
J S Brookover.....	2	U' Camp.....	1 1/2

MONROE COUNTY—JOHN A. McMAN, *Supt*

After waiting a long time over the time allotted for the returns of the township officers, I find it impossible to make out a correct statistical report. I regret this very much, having instructed the officers to forward their reports to me in time, for me to make my report to you inside of the time prescribed by law. Ever since I came into office I have made it a point to urge upon the school officers of the county the importance of making and transmitting to you a full and complete report of the schools in the county, but without much success.

I reported last year from the knowledge I had of the condition of the school system. No serious changes have taken place since last year, except in regard to the very strong opposition to the free school system. That is yielding rapidly, and the free schools are becoming more popular with all classes. But one township has reported to me; that I cannot give you in proper form, for the want of a suitable blank.

Schools will be continued this year in some of the townships seven or eight months. I advertised a public examination to take place in Union, the county seat, to continue two days, but there were but few attended. I have examined in all fifty-two applicants; the most of whom are very well qualified to teach, and as far as I have been able to visit, the schools are being well taught and the pupils progressing well. I have distributed nearly all the blanks that came to my hand. The townships have all made the levy required by the school law.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

William Vawter.....	1	T B Parker.....	2
A H Harvey.....	2	B R Parker.....	2
J A Cassidy.....	1	Charles F Miller.....	2
J J Moran.....	1	James P Skaggs.....	1
Alonzo M Hutchinson.....	2	James Dunlap.....	2
C Lewis Larew.....	2	M S Rown.....	1
Peter Larew.....	1	Cyrus F Neel.....	1
Granville Houchins.....	1	Dr E W Peck.....	1
R C Christie.....	1	A A Piles.....	2
B F P Sweeney.....	1	J Z Ellis.....	2
Robert Miller.....	1	Jos N Parker.....	3
Newton B McDowell.....	3	P Campbell.....	2
John M Carden.....	1	J P Campbell.....	2
Rufus G Meador.....	1	G K Lathrop.....	1
John W Francis.....	1	Mary R Truslow.....	1
Edmond L Dunn.....	1	B H Parker.....	3
Paul N Elmore.....	2	Wm H Dawson.....	1
S A Harston.....	1	Wm Herbert.....	3
John H Cook.....	1	Jennie Wylie.....	2
John P Cook.....	1	Jo n F Cook.....	4
W R Cwings.....	1	John H Reaburn.....	1
James M Windle.....	2	Dr A G Alderson.....	1
H H Kesinger.....	2		

MORGAN COUNTY—WM. H. POTTER, *Supt.*

I herewith inclose my report for the year ending August 31, 1871. You will find many imperfections in it, owing to the township reports being deficient in many particulars. Indeed, I had almost despaired of condensing a report from such a heap of chaos, but finding no way to better the case, I transmit you the results, as I could decipher them from out of so many errors.

I visited all the schools last winter, and found the teachers generally industrious; but a few were still plodding the old weather-beaten path of old fogysm. Some of the teachers have attended Normal

schools, and their teaching has been attended with the best results, showing to the patrons and public generally, the necessity of teachers being educated in the craft of their profession.

The present system of trusteeism has proved itself an utter failure, in this county at least. In the first place there is considerable difficulty in employing a teacher. The trustees consider that they have to please everybody, and generally please no one, besides the difficulty the teacher has in getting his order on the treasurer. He generally has to spend about a day running from one trustee to another to get their names attached to his papers.

I would suggest that the Legislature abolish the office of trustee, and have one commissioner from each township, the duty of which would be to employ the teachers, grading their salary by the certificate, and the commissioners from the several townships to form a school board, the county superintendent being the president, and thus organized to assume all the duties that are devolved upon the present school boards.

One township, I regret to say, has monopolized their educational interests to such an extent as not to employ a teacher without he agrees perfectly with them in politics. I have sent them good teachers, but they utterly refused to employ them, on the ground that they were Yanks. If politics are to be the basis by which I am to grade the certificate of a teacher, then it is evident to every intelligent mind that schools must suffer.

The force of circumstances has compelled me to grant certificates to those whose qualifications were deficient, but in a few years this can be dispensed with as we will then have teachers more competent to instruct than we now have.

The townships of Allen, Bath, Sleepy Creek, Rock Gap and Cacapon, are making rapid progress towards perfecting the system. These townships appreciate free schools.

Your committee, to settle with the township treasurers, beg leave to report : "That we have settled with the treasurers of Allen, Bath and Sleepy Creek townships, and find nothing to justify the conclusion that there has been any malfeasance on the part of school officers since the schools have been organized."

"With malice towards none and charity for all," I would return thanks to those school officers who have labored with such untiring assiduity for the last two years, for the good of free schools, with no other pay than the frowns and scoffs of the aristocracy that so plentifully abounds in the mountains of West Virginia. I say, for the encouragement of all lovers of free schools, be not discouraged ; though

you reap no financial reward, remember, "thousands yet unborn will rise up and call you blessed."

TEACHERS AND GRADES OF THEIR CERTIFICATES.

R A Shockey.....	2½	James S Bechtol.....	1
David A Brady.....	2	J A Cooper.....	1
J D C McCiellan.....	1	Noah Potter.....	3
A J Shaff.....	2	James D McClain.....	3
W H McCullough.....	1	Ella Whitford.....	2
R H Stotler.....	2	Geo Swintzel.....	3
Emanuel Johnson.....	2	Thomas M Stalling.....	3
R T Dawson.....	4	R W Gallon.....	3
Geo Buck.....	1	B E Shockey.....	3½
S T Shockey.....	4½	R H Speelman.....	3
A C Allamong.....	3	Lewis A Shockey.....	4½
Miss Sarah J. Whisner.....	3	Theodore C Siler.....	2
John Chesnut.....	2	John Q Hollar.....	4½
Joseph H Lohr.....	2	Fred Moulton.....	2
J C Hollinger.....	5½		

McDOWELL COUNTY—J. F. GILLIESPIE, *Supt.*

I have the honor to transmit herewith my report of the condition and character of the schools of McDowell county, for the school year ending August 31, 1871, with such details as could be gathered from unrecorded as well as recorded statistics. The school system seems to be working better in this county at this time and seems to be likely to be more prosperous for the future; though we labor under many disadvantages over which we have no control. We are situated upon the border of the State and have much opposition to the system of free schools. We have also a large and thinly settled county, and in such counties I notice the free school system has to labor under many disadvantages in the management of schools and the getting up of reports. We have labored under one in particular, viz.: not having commissioners or trustees willing to act, by reason of there being no pay to such officers. Such officers in nearly every case having resigned or not caring whether they acted or not, I therefore had to specially employ persons to get up the enumeration of the youths in the whole county; and also had much trouble to get up my present report. I have had to visit the different townships several times to get such a report as I have, and which in several particulars is defective, but it is the best that could be done under the circumstances.

Notwithstanding all disadvantages, I think the cause of popular education is evidently becoming more acceptable to the people of this county; the good effects of the free school system are plainly seen and acknowledged by some who once opposed it. Comfortable log school houses are now erected, and schools are being taught and the gospel

preached where the face of a school teacher was hardly ever seen and where the gospel was never preached.

This county had twelve schools which were kept in operation four months. I have no reports as to the average number attending part of these schools owing to the resignation of one of the secretaries. I visited all the schools and they were successfully taught.

Sandy river township reports an enumeration of 300 youth.

Big Creek township reports an enumeration of 296 youth.

Elkhorn township reports an enumeration of 200 youth.

The Board of Education of Sandy river township, with the assent of the voters thereof, have levied a tax of 50 cents upon the property of their township for school purposes.

Big Creek township has also levied 50 cents for school purposes.

Elkhorn township has levied 25 cents for school purposes.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

J W Holbrook.....	2	Rachel Harrison.....	2
G W Green.....	3	George Rider.....	2
John Collins.....	4	Ferril Evins.....	4
Joseph Short.....	5	James M Totter.....	3
H C Auvil.....	2	Wesley Reed.....	3
J D Payne.....	3	Thomas Blankenship.....	3
J J Gamble.....	1	A D Beaver.....	4
Frank Gamble.....	1	John Freeman.....	1
B P Myers.....	3		

NICHOLAS COUNTY—J. H. ROBINSON, *Supt.*

I am aware that under the law my annual report on the condition of the common schools in this county, is required to be made before this time. The cause of delay might be partly attributed to the blanks furnished by the General Superintendent of schools being so complicated and of such doubtful construction, that there is no uniformity in school officers making their reports. Indeed they often fail to approximate to anything like correctness. My report, compiled as it is from such reports, fails to arrive at that completeness, or reach that point of success that it is desirable it should, to insure an efficient and thorough working of the free school system. We cannot expect full and complete reports, statistically and financially, until the forms prescribed by the General Superintendent of free schools are so changed and simplified as to enable all school officers to perfectly understand them. In that event, school officers would scarcely fail to make and return such reports as would be reliable. I must confess my tardiness in making this report is partly due to my carelessness. I have not labored as

ardently as it was in my power to do; but while I acknowledge this on my part, I am conclusively of opinion that there are several other school officers in the same dilemma. I feel that while I have not been as earnestly engaged as I might have been in my official capacity, that my labors have been attended with a degree of success, and that the school interests in this county have materially advanced in the past year, perhaps above that of any preceding year, since the organization of the school system in this county.

This county consists of six townships—Grant, Jefferson, Kentucky, Mumble-the-peg, Summersville and Wilderness.

JEFFERSON—This township has five school districts, in each of which there was a school in operation during the year, averaging a little over three months each. Youth enrolled, 276 whites and 2 blacks. Number studying each branch—orthography, 117; reading, 90; writing, 60; arithmetic, 26; geography, 7, and English grammar, 11. Number of school houses, 7, two of which are frame and five are log-houses; three built this year. Average salaries of teachers, thirty dollars per month. Total value of school property, \$1,772. Visits by county superintendent and other school officers, 13.

KENTUCKY.—In this township there are five school districts, in which six schools were taught last year, with an average of less than three months each. Youth enrolled, 306 whites and 4 blacks; of which number 106 attended school. Daily average attendance, 84. Number studying orthography, 96; reading, 68; writing, 48; arithmetic, 33; geography, 7; and English grammar, 4. There are five school houses built in this township, and one not yet completed. Total value of school property, \$915. Average monthly salaries of teachers, \$19.20. 12 visits by county superintendent and other officers.

MUMBLE-THE-PEG.—This township is divided into twelve school districts, in which eleven schools were taught during the past year, averaging nearly three months. Youth enrolled, 381 whites and 3 blacks; of that number, 258 attended school in the past year. Average daily attendance, 189. Number studying each branch of learning: orthography, 251; reading, 190; writing, 142; arithmetic, 68; geography, 6; and English grammar, 36. In this township, there are eight comfortable, hewn log school houses, one of which was built this year; the remaining four school houses are being built. Total value of school property, \$2,616. Visits by county superintendent and other school officers, 59. Average monthly salaries of teachers, \$22.24.

WILDERNESS.—This township has eight school districts, in seven of which schools were in operation in the past year. Youth enrolled, 335; out of which 223 attended school. Daily average attendance, 182. Number engaged in each branch of study: orthography, 194;

reading, 141; writing, 109; arithmetic, 53; geography, 13; and English grammar, 14. Average number of months taught, a little over three. Average monthly salaries of teachers, \$24.28. Six hewn log school houses, four of which were built this year. Visits by trustees and county superintendent, 27. Expenditures during the year for buildings, \$743.50. Value of School property not reported by the secretary of the board of education.

SUMMERSVILLE.—This township has three school districts, in which are three comfortable frame school houses, one situated near Summersville, the county seat. There were four schools taught in this township in the past year, averaging three and a half months each. Youth enrolled, 249 whites and 8 blacks. Number studying each branch: orthography, 118; reading, 94; writing, 71; arithmetic, 36; geography, 11; and English grammar, 22. The report from this township is very meager in statistics and finances, as my statistical and financial report shows. Average monthly salaries of teachers, \$30. Ten visits by county superintendent and other officers.

GRANT.—The secretary of the board of education of this township has failed to make and return a report of the school affairs of the township. I will therefore make a report from the best information obtained. This township has six school districts, in each of which there is a school house. There were six schools taught during the past year. Youth enrolled, 294.

GENERAL SUMMARY.—This county is divided into thirty-nine school districts, in which thirty-nine schools were taught during the last school year. There are thirty-five school houses in this county, eight of which are frame and twenty-seven log; and five houses being built, but not yet completed. Youth enrolled, 1,841 whites and 18 blacks. Number attending schools, only reported in the townships of Kentucky, Mumblethepeg and Wilderness, 587. Months taught, 101, (Grant township not reported). Number of youth studying each branch of learning: orthography, 776; reading, 583; writing, 420; arithmetic, 216; geography, 44; and English grammar, 87; (Grant not reported). Total value of school property, \$5,303; (Grant, Summersville and Wilderness townships not reported). 123 visits by county superintendent and other school officers during the past school year.

In visiting schools, I usually spent from three to five hours examining the scholars on each branch taught in the school. My manner of conducting examinations was to take up separately each branch of study, and interrogate the scholars engaged in the study of such branch, by asking them appropriate questions. I soon found that examinations conducted in this way were not only profitable to the scholars, but that the teachers were alive to their duty, not knowing at

what time their school would be examined, each trying to excel others. There has been a decided improvement in the progress and management of schools in this county, in the school year just closed.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Norvell C Hendrick.....	2	Miss Virginia Marrs.....	4
Simeon T Davis.....	5	Isaac A. Dix.....	3
George Grose.....	2	John G Kesler.....	4
Bernard N McCutchen.....	4	James S Hill.....	4
Daniel A Peck.....	2	Frances M Odell.....	5
Alfred T Groves.....	2	Peter H Craig.....	5
Franklin Atwood.....	2	Walter Stanard.....	3
Stuart H Copenhaver.....	5	Isaac Hart.....	4
Joseph G Perrine.....	5	Thomas B Stephenson.....	4
C Renick Hanna.....	4	Col John Brown.....	3
John W Hughes.....	5	Frederick Kesler.....	5
David Evans.....	6	Sinnet T Williams.....	4
Thomas Brown.....	3	Hiram Thomas.....	4
Lanty W Herold.....	3	Henry McCutchen.....	3
Jesse Cox.....	5	Vanpelt Neil.....	3
Holly C Perkins.....	4		

OHIO COUNTY—JOHN C. FARIS, *Supt.*

Although the free school system may be a new thing in the greater part of our State, and of course will have to overcome the prejudice which exists in the minds of the people, against sustaining public schools by taxation, yet Ohio county has enjoyed the benefits of this system for more than a score of years. It has been in operation long enough for the people to see the benefits of it. As a former superintendent said, "A great many of those who now teach received their education in the free schools;" also a majority of those who sustain the schools by payment of tax, and those who now send their children to school, are those who received their education in free schools. There exists in the minds of our people very little, if any, opposition to the schools.

Yet they think the system might be simplified. They think we have too many school officers, that there is too much money expended before it reaches the school; but, as I understand some of our leading school men—and among them the General Superintendent of schools—expect to offer some suggestions of this character, we will leave the matter with them. There is one thing I would suggest. The owners of property are compelled by law, to sustain schools by a tax levied on their property; this they are willing to do, but they think there should, also, be a law compelling those who have children, to send them to school. Our schools cannot benefit those for whom they were designed, unless they avail themselves of this privilege. There are some in our county who pay little, or no tax; consequently they know

very little about schools, yet they have large families of children, none of whom, perhaps, has ever been in school. Two things are necessary to make our schools a success: money to sustain them, and that children shall attend. One is required by law; why should not the other.

TEACHERS.—Ohio county is now principally supplied with home teachers. Although some years ago these seemed below par, thus verifying that “a prophet is not without honor, save in his own country,” yet within the last few years, the people began to see they were working against their own interest, that they were not encouraging home industry and talent, that they were driving our teachers from the profession, or into other States, that there was not much permanency in imported teachers, while *some* were working for the good of the schools, and the advancement of education, others were working for the money; after they had “kept school” their term, and got the money, they cared no more about it. And further, it was drawing capital from our State. The teachers’ wages, which were collected in the State, and should have been expended in it, were carried into other States, thus enriching others from our coffers.

The majority of our teachers are ladies who in efficiency, skill and devotion to the cause are not a whit behind the male teachers. I am not sure but the best conducted and most interesting schools I found were those with female teachers. The antipathy which existed in the minds of the people to female teachers is fast disappearing. I believe in a few years our primary schools will be found almost exclusively in the hands of ladies. After they have shown their ability to compete with men in this vocation, I suppose their wages will be equal, as it seems it should be, when they do their work equally as well.

SCHOOLS AND SCHOOL HOUSES—Liberty township has nine school districts with eight good houses. We expect to build the ninth during the coming year. The length of the school term in this township was nearly eight months.

Triadelphia township has eleven districts, all of which are supplied with good school houses—two were built this year. Three of these are intended for graded schools. There is at present but one graded school in this township, at Triadelphia. Length of school term, five months.

Richland township has eight districts supplied with suitable houses. They built two this year.

There is but one school in each of the parts of Washington and Ritchie townships, which by the change of the corporate lines of the city of Wheeling were left in connection with the schools of this county. Each of these needs a new house. Fulton school-part of

Washington township is a graded school. Adam's school-part of Ritchie township is a primary school. These sub-townships were left without school officers. I appointed commissioners in each as per first chapter of school law to serve till there could be some provision made by the election of the same.

The Independent District of Leatherwood is still without a school house, consequently without a school. This is a small district with only twenty-nine children between six and twenty-one years of age, and conveniently situated for sending to other districts. A new school-house stands within $\frac{1}{4}$ mile of the village. No scholar would have to go more than $\frac{3}{4}$ of a mile to attend school in other districts. Unless there is something done soon towards providing a school, I would recommend the repealing of the bill by which it was constituted an independent school district.

VISITS—I have visited every school in the county, visiting those with young teachers as soon as possible after the beginning of the term and would then give advice, and make suggestions as I thought necessary. I usually spent half a day in the schools and tried to encourage both teacher and scholar in their work.

EXAMINATIONS—I held public examinations on the first Saturday of each month, and a special one on the twenty-second and twenty-third of August, to which all teachers were invited, but few attended. Would it not be well to reduce the fee for examination on public days, so as to act as a stimulus to teachers to be present? I gave applicants their choice between oral and written examinations. Eighty per cent of the questions were required to be answered in order to secure a No. 1 certificate. There were three who failed to get certificates.

In schools and school furniture our county should stand in the front rank. I heard a gentleman of long experience in teaching, and who is well acquainted with the apparatus necessary for schools, say that outside of the New England States, he knew of no county which would excel us. If our schools do not prove a success, the fault must be in the management and not in the arrangement for the same.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Felix H Pipes.....	2	Nannie Eagleson.....	1
John C Nesbit.....	1	Annie Weeks.....	2
Cord E Dunlap.....	3	Jas Mc Atkinson.....	1
Oliver Duulap.....	3	Chas F Butler.....	2
Julia N Faris.....	3	Mary McCoy.....	2
Jennie Ralston.....	3	Christie McCoy.....	2
Rebecca Anderson.....	2	W H C Curtis.....	3
Mary B Steele.....	3	H E Wells.....	3
Bell S Warden.....	1	A H Amrine.....	1
Annie Burke.....	5	J T McGill.....	1
James M Faris.....	2	Brooks Hedges.....	2
Sarah J Whitham.....	1	John T Carter.....	2
Louisa Muth.....	2	Sallie M Giles.....	2
Mary E English.....	2	Jas Slater.....	1
John Hunt.....	1	Thos B McCord.....	3
John P Trussell.....	1	Jos Burrows.....	1
Bell A Roncy.....	2	Sallie Armstrong.....	2
John Howard, Jr.....	2	Geo W Rhoades.....	1
Clarinda Hunt.....	3	Thos H Ferrel.....	3
Amanda W Maxwell.....	1	W C Smith.....	2
T A Hagerty.....	1	Tillie S Dunlap.....	2

PENDLETON COUNTY—H. W. ARBOGAST, *Supt.*

I have the honor to submit my fourth annual report of the condition of schools in Pendleton county. While the reports furnished me are not satisfactory, yet my own personal knowledge is that they were in a progressive state. Much opposition has been allayed and the system is becoming more and more popular.

All the school houses have been completed, and hence no building fund is required; this renders satisfaction, and with the increase of State fund, taxes are comparatively light. I regret to say that the class of teachers employed were not as efficient as we desire; this will be seen from the accompanying list. Out of 58 certificates granted, 28 were No. 4; 17, No. 5; 9, No. 3; 2 No. 2; 2 No. 1. I think there should not be any lower grade certificates granted than No. 3; this would insure better teachers and elevate the standard of the good teacher. Had we competent trustees, trustees competent to judge the qualifications of the teacher, this difficulty would be avoided. The operations of the school law seems to meet all the principal wants of the people, therefore we have no particular changes to recommend. People differ as to the practical operations of laws—therefore a law cannot be made to suit all classes. I would recommend a strict adherence and enforcement of the present law. This will give vitality to the system, enterprise to the people and a liberal education to every child in the State. The advancement that has already been made,

will soon demand a high school in this county. It is indispensably necessary, and I hope the question will be submitted at an early day. One fact I wish to present, and that is: Schools were taught in each district in the county, which manifests a true interest in education. The settlement by the committee with school officers has developed the true light of financial matter. In Union Township there was found remaining in the hands of the Treasurer \$1,695; in the other townships very little was found unappropriated.

In conclusion I will say that Institute work has done much to awaken an interest in the teachers as well as the parents. The district Institute held at Circleville by the worthy A. D. Williams did much toward enlightening the minds of both teachers and school officers. I hope we will be favored with another the coming year.

TEACHERS AND GRADES OF THEIR CERTIFICATES

Wm F McQuain	3	Job Eckard.....	2
R H Hoffman	4	Samuel M Woods	4
Campbell Masters.....	4	John Rondebush.....	2
Jas F Hively.....	4	Solomon K Nelson.....	5
Jonathan Hiser.....	4	H D Auvil.....	3
Martin Judy.....	4	Susan Flesher.....	4
John Dunkle.....	4	Wm M Hiner.....	3
Wm J Couger.....	5	Jennie S Hiner.....	4
Calvin G Ralston	5	Jas McQuain.....	5
Thos J North.....	5	Susan M Temple.....	4
Isaac W Dyer.....	5	Hannah C Jones.....	4
Henry Klester.....	5	Jas W Johnson, Jr.....	5
John K Nelson.....	4	A B Funk.....	4
Thos O Jones.....	4	Geo M Vint.....	3
Benjamin Funk.....	1	Geo W Shirk.....	4
E A Lambert.....	5	Nicholas L Cook.....	5
Wm J Folts.....	4	John Dahmer.....	3
M Couger.....	4	A Huffman.....	5
Samuel M Burkholder	4	Simeon H Mallow.....	4
Mary Klester.....	5	Rev Geo W Rexroad	4
H A Nash.....	1	Jacob S Dolly.....	5
E A Cunningham.....	4	Jas A Blewitt.....	5
Henrietta Boggs.....	5	Reuben Vance.....	4
Jacob Harman.....	4	H A Cluse.....	3
Sarah Temple.....	4	John W Armentrout.....	2
John Masters.....	3	Margaret A Newman.....	3
E A Samuels.....	3	John H Swope.....	5
Josee H Couger.....	4	Mordcai Dove.....	4
Adison Todd.....	5	George W Wilson	4

PLEASANTS COUNTY—W. N. JONES, *Supt.*

Permit me to say that the statistics of the several townships have not been furnished with sufficient exactness to enable me to make a report for the county, both full and correct. To obtain correct statistics, as matters are at present, is the most difficult part of a county superintendent's work, and I fear that the day when there will be an improvement in this respect is somewhat distant, unless we have a

more stringent provision in the law. The present law requires trustees, aided by teachers, to make annual reports to the Boards of Education of the townships, yet teachers generally do not comply with this requirement, and as trustees fail to keep full and accurate records of school matters in their respective districts, they find themselves, when the time comes, without the necessary data and means from which to make reports. Consequently, our reports are deficient. The remedy, in my opinion, is to have the law suited to the case.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

J G Elliott.....	1	Mary D Crumbaker.....	1
Emiline M Jones.....	2	Mahala A Miller.....	3
Charles Knight.....	3	Richard Towzey.....	1
Henry Bohlen.....	3	Rachel W Rymer.....	3
George W Gracey.....	2	William Werninger.....	1
George W Harris.....	3	Rachel Varner.....	3
Cornelius E. Turner.....	3	Maggie Arnott.....	1
Lewis Haddox.....	1	Sophia J Wells.....	2
Daniel W Dye.....	1	Amster Beaver.....	2
William Masburge.....	3	William Rickey.....	2
Thomas W Marple.....	4	Charles Ruckman.....	2
Aaron Delong.....	1	James L Marland.....	2
A W Gorrell.....	1	William H Masters.....	4
S J Murry.....	3		

POCAHONTAS COUNTY—CORNELIUS STULLING, *Supt.*

I herewith send you my annual report. I believe it to be nearly correct. As the committee appointed to investigate the accounts, &c., of boards of education, treasurers, &c., have not completed their report, the amount of funds on hand can not be ascertained precisely. Having spent much time and examined the books and papers carefully, I hope this will be found nearly correct. There is a considerable amount unexpended, as shown by the report; part of this is not yet collected. The county treasurer, by the former Sheriff as his agent, holds between \$400.00 and \$500.00, due Union township. The board of education, by their township treasurer, brought suit against him in the circuit court, but the case is not decided yet. All the townships laid the levy required by law. The free school system is prospering in this county, and gaining favor with the people, nearly all admitting the necessity of a system of free schools. The office of trustee should be abolished, since trustees do but very little service, and that little is often badly done. Many trustees are incompetent and ignorant.

There was one colored school taught in Union township by a colored man. He taught four months, at \$20.00 per month.

No. attending school was, males 16, females 18, total 34.

Daily attendance, males 12, females 12, total 24.

Number studying orthography, 34.

Number reading, 18.

Number writing, 5.

Number studying Arithmetic, 3.

Number studying Geography, 2.

Number studying English Grammar, 1.

Cost of education per pupil, \$2.66.

I held two public examinations in the latter part of August. I hold a public examination on the last Saturday of each month.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

J A Buzard.....	3	D C Kinneson.....	4
Miss Rachel Curry.....	4	Geo Baxter.....	2
J B Moore.....	2	Miss Fannie C Lowry.....	3
B M Yeager.....	2	Miss S C Lowry.....	4
J E Duffield.....	3	J S Moore.....	3
James Morrison.....	3	R W Hill.....	4
Miss Honora Moore.....	1	J C McClure.....	3
M G Mathews.....	3	Miss J M Slaven.....	4
J W Taylor.....	2	J S Walker.....	2
Geo D McLaughlin.....	5	J S Ryans, (colored).....	5
A L McKeever.....	4	N S Duffield.....	3
Miss Henrietta Stulting.....	3	Miss Maggie Moore.....	1
J O Barnett.....	5	P L Curry.....	3
C A Joyce.....	2		

PRESTON COUNTY—THOS. FORTNEY, *Supt.*

It affords me the highest pleasure to be able, at the close of another school year, to present to the Department the educational status of Preston county.

The evidence of progress, though less manifest and dazzling than our eager desires lead us to wish for, are yet positive and cheering.

Our teachers, by their zeal and commendable devotion to the work of educating on more modern and comprehensive plans than heretofore, are as a class deserving of commendation; and to such of the fraternity engaged in the schools of our county, during the last few years, as are worthy of the appellation "faithful teacher," the present encouraging condition of our educational interests is largely due; and we have a respectable number of such teachers, worthy and well qualified, who labor zealously for the moral as well as mental progress of

their pupils, and whose schools, as every school should be, are controlled by reason, patience, friendship and love.

I spent nearly four months last winter in visiting schools; and for one to visit the one hundred and six school districts of Preston county at that season of the year, when her hills and valleys are clad in sleet and snow, and swept by chilling storms, requires labor and exposure which are anything but pleasant. But the opportunity thereby afforded me to ascertain the true condition of our schools, brings the proud satisfaction of knowing that the great work of educating the rising generation, of training the expanding mind of those youths who will soon constitute the citizens, the *bone* and *sinew* of our young and growing State, is advancing.

There seems to be an error prevalent in some sections of the country, and existing in the minds of school officers and even in some teachers, and may be found in high political stations, regarding the designs of education. We are often told that "if our children can read, write and cipher, no higher attainments in life are necessary; as we never expect them to be lawyers, teachers or preachers." This is taking a very narrow and erroneous view of the subject. It is true we do not expect all men to be statesmen or philosophers; but we hope to excite a feeling of respectability and a sense of character, by enlarging the capacities and increasing the sphere of intellectual enjoyment. By general instruction, we seek, as far as possible, to purify the moral atmosphere, and to turn the strong current of feeling and opinion against immorality and crime.

In view of the above, I have been careful to call the attention of teachers, to the nature of their responsibilities to God and to man; and to the importance of bestowing the utmost care on the proper direction of the youthful mind, in its first excursions in the physical and moral world; instruction not merely in reference to sounds and accent, and accurate pronunciation, &c., but also in relation to important facts, and the relation they sustain to the various orders of existence by which they are surrounded, so as to arrest and impress the young mind, and excite its energies and affections, in the pursuit of knowledge and virtue.

The ultimate design of all scholastic instruction ought undoubtedly to be, to convey to youthful minds substantial knowledge, and to lead them gradually into a view of the moral relations in which they stand to the Great Author of their existence, and to one another; to direct their affections, tempers and passions in such a channel as will tend to promote their own comfort and the harmony of general society and to prepare them for the noble employment of an immortal existence. And reli-

gion should never disdain association with the researches of science ; for the investigations of philosophy into the economy of nature, from whatever motive they may be undertaken, are nothing else than an inquiry into the plans and operations of the Eternal Mind.

I have thus dwelt thus largely on this idea for the purpose of removing a dangerous error, and to call the attention of the boards of education into whose hands this report may come, to the importance of prompt and harmonious action on their part, as coadjutors to the cause of education.

SUGGESTIONS—First. I regard the trusteeship as a clog to the whole system of free schools, a mass of ill-adjusted machinery, requiring more force to move it effectively than to work the system successfully without it—a frequent cause of district bickerings and disputes. Again, the reports of secretaries are based principally on the reports of trustees, and so of the report to the department ; and taking into consideration the fact, that trustees are usually negligent and careless in the discharge of duties, I venture the assertion that very nearly all the reports to superintendents are merely an approximation to facts. Instead of trustees, it may be necessary to increase the township board, so as to have one member in each district.

Second. It is a question with me, whether the present mode of electing county superintendents is the best to secure the most competent persons, and whether there ought not to be some more practical means of removing incompetent incumbents. It is possible that a district superintendency, having one thoroughly competent man for each judicial district, to devote all his energies to the work, might prove more efficient ; but in no case whatever, should any man be eligible to that office, unless he procure a State professional certificate.

I cannot close this report without expressing my gratitude to the people of this county, for the uniform courtesy and kindness they have shown me in all my official and social relations with them ; and the promptness with which they have seconded all my imperfect endeavors to advance their respective schools, and that cordial friendship which has been so freely extended to me, by teachers and pupils, will be ever cherished in grateful remembrance.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Aza Mathews.....	2	Zadock Harden.....	3
Peter Smith.....	2	John T Mitchell.....	3
Chas H Mcferty.....	2	Isaac A Jackson.....	3
B G Parker.....	2	Bruce W Rumbel.....	3
Wm Potter.....	1	M C Artis.....	4
Miss Annie Shahan.....	3	J E David.....	1
Milton Frankenberg.....	3	H B Fortney.....	2
Thos Bowl.....	3	J M Rogers.....	2
Thos Collins.....	3	J J Martin.....	4
T S Cunningham.....	2	George Griffin.....	3
John W Higgins.....	3	James H Porter.....	5
John Marvin.....	3	Milton R McMillan.....	3
Marshall S Jenkins.....	3	John W Albright.....	3
John R Scott.....	3	Virginia W Cross.....	1
Jas A Ridonon.....	2	Jacob Weimer.....	5
Isaac P Martin.....	3	Arthur M Shaffer.....	3
Anna Boyer.....	2	Joseph G Schoonover.....	4
Miss Kate Clark.....	2	D G Watson.....	2
Miss Mattie Foreman.....	3	Polk Cuppet.....	5
Miss Sarah J Elsy.....	3	Char A Ellason.....	3
Wm M O Dawson.....	3	Wm H Shahan.....	3
A E Bartlett.....	3	John T Michaels.....	2
S F Crane.....	3	William M Shaffer.....	3
Miss Kate T Mathews.....	3	Elisha Fortney.....	3
Miss Ruth R Crane.....	2	Fenton M Trippett.....	3
J B Chaffin.....	1	Martha Fauquar.....	2
Wm P Kenter.....	2	S. F Bennett.....	3
Marcellus Jeffers.....	2	J J Showalter.....	2
Philetus Lipscomb.....	1	A B Rohrbough.....	1
Hampton Werner.....	2	A B C Wilson.....	2
John H Cupp.....	1	L S Reppert.....	3
Ephraim J Fringer.....	2	A T Simpson.....	2
E B Pool.....	2	J C Shaeffer.....	1
W S Micael.....	3	M S Coleman.....	1
M M Jeffers.....	2	Katharine Prunkey.....	4
J N Baker.....	2	Page R McCrum.....	2
Wm L Walter.....	3	Benj H Elsey.....	2
Sarah A Ba er.....	2	Ezra W Zinn.....	3
M C Simpson.....	2	Ashford B Zinn.....	4
Maggie C Gordan.....	3	M S Wilson.....	2
J B Call.....	2	James D Eichelberger.....	2
Stephen Stansbury.....	2	James B Kelley.....	3
John Fortney.....	3	Harrison Savage.....	3
Milley C Clark.....	2	Wm F Kennedy.....	2
Lou E Holyfield.....	2	T W Chidester.....	3 1/2
Zacharia Feather.....	3	Sophia K Savage.....	3
Asbury Bond.....	3	Amy C Gregg.....	3
Chas Best.....	2	Taylor Friend.....	2
J M G Fairfax.....	3	T F Landham.....	1
W J Richards.....	2	S F Showalter.....	2
James M Stewart.....	2	J H Feathers.....	1
W G Crow.....	2	G A Fearer.....	3
Wm H McGinnis.....	3	John W Shaeffer.....	3
E P McGinnis.....	1	Cyrene Albright.....	4
Robert McCracken.....	3	B F Conley.....	3
H C Blaney.....	2	A Deberg.....	3
J W R Solomon.....	3	A H Hill.....	1
W S Skinner.....	4	F T Robinson.....	4
Samuel Miller.....	4		

PUTNAM COUNTY—J. S. LININGER, *Supt.*

An incomplete statistical report was received from this county, but at too late a period to be compiled in the statistical tables. No general remarks from this county.

RALEIGH COUNTY—J. SPEED THOMPSON, *Supt.*

In compliance with section 24, chapter 45 of the code, I herewith transmit to you my annual report. It is a source of regret that the data furnished me by the subordinate school officers is so meager; but the sparseness of our population, and the rugged character of the country has rendered the present system inefficient and consequently unpopular with our people, which will serve in some degree as an apology for the lack of interest by the officers in making their statistical reports as full as they might otherwise have done.

We have to contend with one great difficulty in this section, which is the procuring of experienced teachers. I refer more particularly to the lack of knowledge in the art of teaching than the want of information; though I must say there is room for improvement in that branch also. The commissioners appointed to settle with the school officers have not yet completed their labors, though it is gratifying to know that but few defalcations have occurred, and where they have, it has been more the result of inexperience and neglect than criminal intention; most if not quite all have refunded when a deficiency has occurred in the settlement of their accounts.

I would suggest that the school law be so amended as to allow a small compensation to members of boards of education; as it is difficult to get persons to serve when so heavy a penalty is attached for a failure in the discharge of the duties of the office, and no compensation allowed.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Samuel M. Scott.....	5	John M. Garten.....	4
N M Lowery.....	2	Robert Ward.....	5
A J Williams.....	3	Harrison Cook.....	5
Jacob Pettery.....	4	John Lilly.....	3
John B Ellison.....	2	Lewis Meador.....	5
Samuel T Slusser.....	3	Jacob Webb.....	4
A L Richmon.....	5	Wm Prince, Sr.....	1
Tollison Shumate.....	1	Celestia Davis.....	3
W S Hanna.....	2	R F Underwood.....	5
Addison Hanna.....	3	Elam Scarbrough.....	4
James A Brammer.....	5	James H Redden.....	5
E D Thomason.....	3	Wm E Feazell.....	1
Ed H French.....	3	Joseph W Maynor.....	5
A W Ward.....	5	Robert M Cambell.....	4
Elijah Hunsley.....	5	Charles Lewis.....	5
Lewis Hunter.....	3	Miss Emma Jenkins.....	5
G W Cook.....	4	Claiborne A Curtis.....	3
John F Davis.....	3	E W Tyre.....	4
Alexander Watts.....	3	Fred Creigh.....	2
McDowell Warden.....	5	White Ryan.....	1
Wm R Williams.....	5	Owen B Riffe.....	2
John McVey.....	4		

RANDOLPH COUNTY—S. B. HART, *Sup't.*

I take pleasure in forwarding you my annual returns for the year 1871. Reports from boards were very imperfect and unsatisfactory, exhibiting, in every instance, lack of mental training, attention to and acquaintance with the business which they were elected to transact.

Forty schools were taught this year, averaging about a three and a half months' session each, at an aggregate cost of \$3,360, at an average cost of \$84, and at an average cost of \$2.72 per pupil. These are the most schools that were ever taught in this county in one year; the best, with the least cost per pupil. A few districts had more than exhausted their funds the ensuing year by six months' sessions, consequently, they had no schools this year. Bad policy.

The thanks of the Beverly school are tendered Dr. B. Sears, Staunton, Va., for enabling it to continue its session nearly ten months, through the benevolence of Mr. George Peabody.

The school houses erected are forty-four in number, eighteen are frame and twenty-six are log. They are substantial and comfortable buildings, and compare very favorably with our dwellings. Aggregate cost is \$11,619, and average cost is \$264.03.

Taking a retrospective view of the character and condition of our present school system and method of instruction in this county, I am favorably impressed with its workings, in progress and management, compared with the institutions of former days for similar purposes. There surely is an advancement, an onward march in the cause of education, in the rising generation as well as the aged and hoary headed of our land. My personal experience and observation is assurance of this great and important truth. It is also true, that in many rural districts, efficient officers cannot always be selected to carry into effect all the statutes in the premises; living, as they do, so far out of the literary world, and not having had an opportunity of familiarizing themselves with the arts and sciences that are necessary to establish good schools, and, at once, to become the participants in a new but well regulated system of education. In such districts, the system must be fostered principally by the material of which they are composed; as they cannot borrow, nor are they able to purchase, elsewhere. I contemplate it a subject matter worthy of much deliberation and discussion, whether any system can be successfully and profitably inaugurated in the sparsely inhabited sections of our country. In such portions, we have labored almost in vain to hand down to our successors and to succeeding generations what we would have our school system to be—one commendable for its utility, and worthy the most sacred

trust; however, time and space would fail me to recommend a suitable and equitable enactment of systematical organization to supplant natural obstacles and make provisions for the accommodation of all within their limits.

In more densely settled districts, where the system can be more judiciously managed, it is maturing very rapidly. Greater measures can be brought to bear that will facilitate the operations of both school and finance department; the work is more easy and agreeable, because there are so many more working. This consummates skill and energy in social relations in communities, and the spirit of enterprise in one soon prevails in many; thereby creating a lively brotherhood and sisterhood in all the neighborhood. Unless there can be mutual consent existing in the major part of the patrons of schools in the choice of teachers, there cannot be very satisfactory influence wielded in the special or general direction of schools. There must be united effort to warrant success in any public demonstration, where many are engaged, especially in schools. Our schools this year were generally conducted to the favorable recommendation of both teachers and pupils; and due appreciation and commendation have been reciprocated by parents and the public.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

W H Apperson.....	4	John H Pritt.....	4
Hattie Morgan.....	1	John A Vance.....	4
Almeda Chenoweth.....	2	Cyrus Simmons.....	4
Sophronia Chapen.....	2	M H McGuffin.....	2
Thomas C Curtis.....	3	C C Ferguson.....	5
Phedora E Herron.....	5	John W Summerfield.....	4
Thomas Madden.....	3	Thomas W Wilmoth.....	4
George W Salisbury.....	4	M Chenoweth.....	1
Abba Stalnaker.....	3	Z Y Chenoweth.....	2
Jennie Crawford.....	4	George H Throop.....	1
H H Taylor.....	4	Rachel Hutton.....	2
Eljah Cooper.....	4	M Warmaley.....	3
N. Marsteller.....	2	D B Curtis.....	1
C S Kelley.....	5	James Madden.....	2
Tolbert Ferguson.....	3	O H P Lewis.....	1
Jacob I Hill.....	1		

RITCHIE COUNTY—J. M. McKINNEY, *Sup't.*

I had hoped to be able ere this to present you a complete account of our schools for the year just closed, but must content myself with this brief sketch as the best I can do under the circumstances.

Seventy-six schools have been taught with an estimated average attendance of over thirty pupils each.

Clay township makes no report, the board of education excusing itself with the fact that its books and records are in the hands of the

committee appointed to examine and settle the accounts of various school officers. And the fact that the aforesaid committee re-adjusted the accounts kept by the various boards of education, and has not yet made its report, leaves them in ignorance of the true state of their finances and has to some extent hindered prompt and complete reports from them.

I purposed embracing a brief statement of the facts elicited in the examination made by the committee, but the receipt of your letter urging me to make my annual report at once, and requesting our clerk to furnish you a copy of the report of the committee, when completed, furnishes sufficient reason for omitting them.

Seventy-four certificates have been granted, of which four have been No. 1, twenty one No. 2, twenty-three No. 3, eighteen No. 4 and eight No. 5. Over ten per cent. of those applying for examination have been rejected. Public examinations were held once a month.

Seventy-two school houses are reported as completed. Murphy. Union and Clay townships have theirs all built. Grant township has recently increased the number of districts and will have a house to build in each new district. This township is erecting a fine two story house at Cairo and proposes having a graded school.

Of the seventy two houses, valued at twenty-five thousand eight hundred and fifty-four dollars, seventy-one are new, having been built since the inauguration of our present system of free schools and one, only one, was left us as a legacy from our former system, and a church owning an interest in it.

I visited forty-six schools and found them, in general, more efficient than those of any preceding year. Several years of rigid examination and grading have had the desired effect of ridding us of most if not all of our incompetent teachers.

Six have been appointed from this county to the State Normal School on State account.

One, Miss Julia A. Peirpoint, has graduated and is now teaching a most excellent school in this county.

Some things in the school law might be changed for the better, but changes have been so frequent in the past as to constitute the greatest obstacle in the way of the successful working of the system.

For a more minute account I must refer you to the very imperfect statistical report accompanying this, which, with the report furnished by the committee, I hope, will give you all the information relative to our schools that is available.

Invoking the guidance of a Divine Providence in our school affairs, and his blessing on our schools and school officers, I have the honor of submitting the foregoing report.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Lucy B Kercheval.....	2	S S Joseph.....	3
T W Ireland.....	3	Van Martin.....	2
G W B Fletcher.....	2	G W Harris.....	4
W B Hayden.....	3	G A Corbin.....	3
M W Morrison.....	5	A A Dougherty.....	2
Nannie P Hall.....	2	C T Lewis.....	3
Franklin Mason.....	4	D W Cox.....	2
Judson Phelps.....	5	Presley W Morris.....	1
Arthur B Smith.....	3	Mary Barnes.....	2
E F Randolph.....	2	T W Ford.....	2
Wm G Webb.....	5	Minnie L Comstock.....	2
D N Meredith.....	2	G F Cunningham.....	4
John E Law.....	3	Laura V Piles.....	4
D S Earsom.....	5	W A Beall.....	4
James N Leggett.....	3	Wm C Dunlap.....	4
E Barkley.....	2	Abner Pepper.....	4
Hannah E Lowther.....	4	Wm E Hall.....	2
Fannie P McKinney.....	1	F A Orr.....	4
Sallie A Lowther.....	4	Hattie V Powell.....	3
J E Glover.....	4	John W Pritchard.....	4
S A Kayser.....	2	Anna Ward.....	2
Louisa Fredrick.....	5	M J Gantz.....	2
John S Barnes.....	4	J M Taylor.....	3
F A Ward.....	2	Geo H Gordon.....	1
A Wooster.....	3	Mary S Gordon.....	3
George W Fox.....	3	Ella Pew.....	3
E J Taylor.....	3	A F Pew.....	2
John W Troy.....	3	Riley Mason.....	5
A J Ayers.....	5	C Werninger.....	2
Sarah L Starr.....	4	J N Leggett.....	3
Julia A Peirpoint.....	1	Emma H Manning.....	3
Kate Peirpoint.....	3	J P Knight.....	2
C F Randolph.....	3	Lizzie Hamar.....	2
Jennie Sinnett.....	4	Nervie Hardin.....	3
G W Lowther.....	4	Ada Hamar.....	3
J S Jones.....	4	J H Dunlap.....	3
J P Frederick.....	5	G M Wigner.....	4

ROANE COUNTY—H. F. GIBSON, *Sup't.*

It is with reluctance that I forward a report incomplete, and in some respects inaccurate. I have used much care and diligence to perfect it, but from the reports of the Boards of Education received by me it is impossible to make a correct report of the schools of my county, statistically and financially. And this will continue to be the case until we have a better way of obtaining reports than the present one. The Boards of Education of my county have made their reports as perfect as they could under the circumstances; for they have nothing to make their reports from but the teachers, registers, and their record, as the trustees failed in almost every instance to make the report required of them by law. But notwithstanding this, I must say in justice to the Boards of Education the reports are much better than formerly. I must not be understood as intimating that our school officers have generally been negligent and unfaithful. The contrary is true. While some have not been careful to do as well as they might, and while others have unintentionally committed errors, the great ma-

jority have been faithful and earnest workers, laboring to carry out the spirit and intent of the law, doing a great deal of hard work, and submitting to a great deal of annoyance on the part of persons contentious, and hard to please; yet by this I must not be understood to say that the free school system is not generally held in high esteem by our people, for I do not believe that we have a county in the State in which the people more generally favor the system than my county.

TEACHERS.—We have been gaining considerably in the way of teachers, and they are realizing the necessity of a more thorough preparation for their calling, and each examination gives evidence that they are making commendable progress.

My county showed an enrollment for the year 1870 of 2,810 youths, of this number the daily attendance during the time schools were taught was 1607, which shows in what esteem the system is held by our people, considering the sparsely settled condition of the county, and the distance a number of them have to go to school, and that during the most inclement season of the year. This county has 64 school houses, 51 of which are log houses, and 13 frame, and are generally pretty good houses, a number of which are very well furnished. The aggregate cost of houses, furniture and lands, estimated by the reports before me is sixteen thousand two hundred and seventy-one dollars, (\$16,271.00,) of which Spencer township has 15 school districts, with 14 houses, one yet to build; eleven of the houses are built of hewn logs, and three frame, all quite comfortable and well furnished. This township shows an enumeration of 525 youth, with a daily average attendance of 340. They had during the past winter 14 schools in operation, taught generally by very competent teachers, and with truly gratifying results, except in one or two instances. The tax levied by the board of this township is 35 cents on the hundred dollars, and yet the report before me shows an amount here expended of (\$217.95) two hundred and seventeen dollars and ninety-five cents, which shows the township to be financially in a very good condition.

WALTON TOWNSHIP.—This township has 10 school houses, built of hewn logs, moderately well furnished, and comfortable; shows an enumeration of 479 youths, with a daily average attendance of 316. This township is out of debt, and had 10 schools in operation during the past winter, with marked success.

SMITHFIELD TOWNSHIP.—This township has 10 school districts, with 10 school houses, 9 of which are built of hewn logs, and 1 frame, all comfortable houses, and generally well furnished. This township shows an enumeration of 451 youths, with a daily average attendance of 240, had eight schools in operation during the past winter with a general progress in education, one of which was taught by a gentle-

man of high attainments, and an excellent teacher. He is now conducting a school in Walton township.

GEARY TOWNSHIP.—This township has 9 school districts, with 7 hewn log houses, 2 yet to build, they are tolerably well furnished. This township shows an enumeration of 401 youths, with a daily average attendance of 161, which is less than any township in the county, and is attributable to the sparsely settled condition of the territory, and not to the interest the people take in education. This township had in operation during the past winter nine schools, with highly gratifying results; several of these schools were taught by competent teachers. The financial condition of this township is in a very good condition.

HARPER TOWNSHIP.—This township has (8) eight very good hewn log houses, comfortable, and well furnished. This township shows an enumeration of 365 youths, with a daily average attendance of 164. They had (8) eight schools in operation during the past winter, some of which were taught by very competent teachers, with very good success. This township is, financially, in a good condition.

CURTIS TOWNSHIP.—This township has 5 school houses, 4 log and 1 frame, very well furnished. This township shows an enumeration of 261 youths, with a daily average attendance of 105. This township has 5 school districts in which they had 4 schools in operation during the past winter, with very good results. This township is also financially in a very good condition.

REEDY TOWNSHIP.—This township has 10 school districts, and 10 school houses, 8 of which are frame and 2 hewn logs, all comfortable and well furnished, and built at an aggregate cost of \$3,859. This township shows an enumeration of 411 youths, with a daily average attendance of 281. This township had 10 schools in operation during the past winter, generally with very gratifying results, and I do not believe there is a township in the county where the people take more interest in educating their children, than Reedy township. Financially this township is also in a very good condition.

I am happy to be able to report general progress in this county in all the workings of the free school system. It is becoming more and more popular and efficient—our young State has made one of those great steps that are made once in an age, and there can be no retrogression. We have put our hand to the plow, and intend not to turn back—for the moral effect of the working of our school system is perceptible in every branch of society, for there the rich and poor meet together, and there the good controls the bad, and will continue to do so as long as the light of knowledge can be generally diffused, which we believe can only be done by some good system of free schools.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

J G Fugate.....	3	G W Baker.....	3
Lewis Young.....	1	H G P Suttle.....	1
E B Young.....	2	H P Holbert.....	1
M J Lowe.....	4	W L D McKinney.....	3
D S Gandee.....	3	John Goad.....	3
John Bolinger.....	2	H Whitham.....	3
Jasper Young.....	2	J A Cookman.....	5
Wm H H Halswade.....	1	G T Cummings.....	4
F M Ferrell.....	1	V Tibbels.....	3
E V. Bent.....	3	G W Bowman.....	5
Charles Preston.....	1	W H Epling.....	3
T A Trippet.....	3	S Greenleaf.....	4
D K Young.....	3	J Chenoweth.....	4
Henry Hammock.....	4	C W Young.....	2
Miss E B Depue.....	2	B S Young.....	3
Peter Vineyard.....	2	J Jarvis.....	5
J F Michaels.....	1	W S Hall.....	3
Madison Hively.....	4	H M Looney.....	3
Daniel Skidmore.....	3	E C Smith.....	3
Miss C Daniels.....	4	C A Drodgy.....	2
G G Springston.....	3	T Dewitt.....	3
J A Wright.....	2	W C Campbell.....	1
C A Snodgrass.....	3	J M Ray.....	4
M F Armstrong.....	4	C Howell.....	2
T J Thorn.....	1	Jas Oharo.....	2
A M Campbell.....	1	Mrs. B Riddle.....	3
H T Hughs.....	1	J D Ryer.....	1
C A Crislip.....	2	Miss E J McMillan.....	3
D Hammock.....	3	B L Duff.....	2
J N Roby.....	3	W T Smith.....	4

SUMMERS COUNTY—Jno. H. PACK, *Sup't.*

The infant county of the young State of West Virginia, sends you greeting, but not in the shape of an elaborate statistical and financial report, and the reason for not so doing is very obvious. Cut off from her mother counties in the middle of the school year (but after all the schools had closed) Summers county was urshured into existence, minus schools or school officers, and with an empty treasury. I assumed the duties of county superintendent in May 1871, at which time I found every thing relating to public schools in a woful state of confusion and neglect.

I have organized boards of education in all of the townships, and have succeeded in getting things in a working order. The townships have all made the levies required by law.

I have distributed all the copies of the school law and the blanks which you sent me, to the various school officers in the county.

I have examined thirty-seven teachers who propose teaching this winter—in fact most of them have already commenced. Some of them passed very good examinations, others not so well.

Judging the future by the past, I can be safe in saying, that our schools this winter will prove a great deal better than their predecessors. Heretofore the school system as conducted in this section, has

instead of being a blessing, been a drag. It is true, the people have all been heavily taxed to support—not the free schools, but a host of office-holders.

It is sincerely to be hoped that from this time onward we will have better teachers and longer schools; and I trust that ere long the little boys and girls of Summers will not have to study Webster's Spelling Book alone until they can commence at "baker," and repeat the whole book "by heart," as they have heretofore done, owing to having illiterate teachers who could advance them no farther.

I think the schools should be continued longer than four months; there should be a summer session equally as long as the winter session for little fellows, taught by ladies.

Most of the large boys in this county have to work during the spring and summer, and when the schools begin (which is rarely ever before the 1st November), they are all ready; and the consequence is the small boys and girls are often neglected on account of the schools being too crowded.

I shall visit all the schools in the county this winter, and shall be able, I hope, to send you an early report next year.

TAYLOR COUNTY—J. L. VINCENTS—*Sup't.*

Public schools are progressive in this county. Several townships have finished paying for their school houses. In these of the bug-bear taxation nothing now remains but the bug.

Others are still largely in debt, and in such there is some dissatisfaction, not with our schools but with their management. It is thought that there have been official failures, and in some instances, frauds. These latter, however, will probably be exposed by the county committee before it completes its work, if they exist. But in order to prevent impositions and to keep the public mind at ease, I would recommend that each board of education be required, annually, to have printed, in the newspaper having the largest circulation in its county, an itemized financial exhibit of all school funds handled, setting forth amount of receipts, and their source, and amount of expenditures and for what purposes expended; or, if this is thought inexpedient, an annual settlement with some constituted county agency might answer

the same purpose. Either, or both, would be attended with good results.

Reports, from teachers up to superintendents, need simplification. I am still of the opinion that county superintendents should be required to employ all their time in the supervision of schools during the season in which they are generally opened, and for their services they should be paid stipulated salaries. This would render the office more a matter of fact, as under the present arrangement it is merely nominal. The fee, two dollars, required of teachers should be lessened and the proceeds from this source should be used in the support of Teachers' Institutes to be held in county annually.

Teachers' certificates should show on their face the bearer's acquaintance with each branch. This would enable trustees more intelligibly to select teachers suited for their respective districts.

Having thus hinted at a few changes which observation has taught me to believe would be improvements in our school economy, I would respectfully submit this my annual report, which, though imperfect, it is hoped will not be unpardonable.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Miss O B See.....	3	Mrs M J Grow.....	3
Miss Mary C Stone.....	2	William J McCollier.....	2
Hamilton Cutes.....	2	W N Hudson.....	1
Benj F Burdett.....	2	George N Hudson.....	1
John C Watkins.....	2	Miss A A Coplin.....	2
J A Denham.....	2	J A H Wilson.....	2
C D Myers.....	1	Richard Wood.....	2
Sister Ligwort, (Catholic,).....	1	William Wood.....	1
Miss Sullivan.....	2	A F Lawson.....	2
J L Glenn.....	2	George F Powell.....	2½
Thomas G Martin.....	1	Perry Gawthrop.....	1
James H Robinson.....	4	Eldon Davidson.....	1
Israel M Steel.....	2	Solomon Poe.....	2
J N Lloyd.....	1	Martin E Lawson.....	2½
F P Adams.....	3	S R Powell.....	1
George E Daft.....	2	Fleming Howell.....	1
F B Blue.....	1	M W Richardson.....	2
Frank Carpenter.....	1	Prof Wm Colegrove.....	1
Miss Rose Caslee.....	2	Miss Delea A Sinsel.....	1
Professor J B Solomon.....	1	T W Lightmire.....	3
Miss Lorendie Hertzog.....	2	Sebastian Nixon.....	2
James P Murphy.....	2	John Whitescarver.....	2
David P Coplin.....	1	Professor Dent.....	1
J L Talbot.....	1	E G Jeffreys.....	1½
J F Ross.....	1	John W Bailey.....	1
Vespasian Cather.....	4	Benjamin Baffey.....	1
J F Echelberger.....	1	Miss Mollie Creel.....	2

TUCKER COUNTY—JOSEPH PARSONS, *Sup't.*

I herewith transmit the annual statistical and financial report of schools in Tucker county. I have spent a great deal of time in procuring the items that I have reported. It appears, since the boards receive no compensation for their services, that they feel a disposition

to render as little service as possible. The schools in this county for the past year have shown a more lively appearance than at any previous year, and have been more judiciously managed by the boards of education, when taking into consideration the scarcity of school funds which we are compelled to labor under. This is quite an impediment in the working of the free school system in this county. In some localities in our county, the system results in the best of consequences, while in other localities, that are so sparsely settled, it does not manifest much interest. How this can be fully rectified, in order to prove a like benefit to all precincts, is a question that I will not attempt to answer. In order to grant schools for the accommodation of all in the county, we would find that some would be represented with not more than ten or fifteen youth. Such schools would incur as much expense as schools of forty or fifty youth. Consequently, more than double the amount authorized by law to be levied for school purposes on the taxable property, would not meet the demand.

We have quite a number of hearty supporters of the free school system, but the greater number of them are not of the right stamp. We want such men as will manifest their support to the system by contributing something to make the system more efficient.

The disposition shown by some of the people against laying of the levies, as required by law, has quietly disappeared.

All the townships have laid their levies and I hear of no opposition.

SAINT GEORGE TOWNSHIP.—There were seven schools taught. All the schools were well attended, and there was a disposition shown upon the part of the teachers to make themselves worthy of their hire, and with a few exceptions, their efforts were not in vain.

ANNANVILLE TOWNSHIP.—There was but one school taught. This township covers a large extent of country, and is thinly settled. For the accommodation of their youth it requires several schools, this being the case, they have failed in their school funds to some extent; for the coming year they will be able to keep their regular number of schools in operation at least four months.

BLACKFORK TOWNSHIP.—There were six schools taught. My visits to this township revealed to me that the officers of this township were more active, and alive to the interests of the rising generation than the remaining portion of the county. Under the many embarrassments, that appear to be so prevalent to the system, certainly the rising generation will owe a debt of gratitude to the board of education of this township for their energetic and never tiring labor.

I hope the day is not far distant, when free schools will become a favorite of West Virginia, and to the cause every man will rally.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Sarah Maxwell.....	2	Soloman Boner.....	3
Thos Wilson.....	4	J A Michael.....	3
Jas Long.....	5	J M Jeffreys.....	3
Mollie C Stone.....	2	J W Bright.....	4
A B Parsons.....	2	D L Domire.....	2
C Wolford.....	5	J Parsons.....	2
J G Flannagan.....	4	James Parsons.....	3

TYLER COUNTY—J. E. BOYERS, *Sup't.*

I herewith transmit to you my annual statistical and financial report for the year ending August 31st, 1871. As you will see, it is not entirely complete. Many of the reports furnished me by school officers are so meagre and imperfect, that it is impossible for me to make as full a report as I would like to do. Notwithstanding many difficulties we have yet to contend with, I am glad to say, that our school system is progressing well in Tyler county; and much good has been accomplished. Our free school system, although having many defects, is working well, and is becoming a fixed institution in the minds and hearts of our people. Officers, teachers and parents are steadily gaining in interest. The levies for school purposes have all been properly made, and all the schools will be in operation the coming winter season. A County Teachers' Association has been organized, and meets quarterly at different places in the county. These associations have already enlisted an interest that will work and tell for years to come. The teachers are in earnest, and the parents and friends come out *en masse* to help them,—often filling the rooms to overflowing.

Our teachers are beginning to grade high,—but few less than No. 3. The main cause is, our schools are improving, and a teacher that does not merit a No. 3 is not needed in them,—none less need apply. I think the time for an “indifferent” teacher (No. 5,) or “below medium” (No. 4,) has gone by; and may it stay gone.

I earnestly hope that the Legislature will look after our school law cautiously and carefully. It is now good, but has very many defects in it, which ought to be speedily corrected. It requires too many officers, it has too much machinery, and is too expensive. Let it be encouraged and upheld by the Legislature; let it be made more efficient and economical.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

G N Alexander.....	1	Ellen Laird.....	2
A M Attleberger.....	3	L B Maxwell.....	3
M S Allen.....	3	B F Montgomery.....	2
Sarah Anderson.....	4	J McGhee.....	2
F C Bucher.....	3	D Martin.....	3
C Berkly.....	1	W R Morris.....	3
A O Britton.....	2	P E Marsh.....	1
A S Britton.....	3	W McCormick.....	3
William W Bowser.....	2	J L McLain.....	3
G C Brohard.....	3	J N McEntire.....	4
A Bowworth.....	2	J N Martin.....	2
J G Boyd.....	2	L C McWilliams.....	3
C C Bowser.....	3	J W Niles.....	2
C J Bell.....	2	G W Patton.....	1
G W Carpenter.....	3	J S Peirpoint.....	2
E B Conaway.....	1	T J Portch.....	1
Emma J Davis.....	2	J L Pritchard.....	3
F F Edwards.....	3	Belle J Robinson.....	2
C W Edwards.....	3	John Rusk.....	3
A M Edgell.....	3	John Roberts.....	3
A N Fordyce.....	3	E W Riggs.....	2
I A Fox.....	4	M E Smith.....	3
H S Graham.....	4	Jacob Smith.....	3
J A Garrett.....	2	A L Smith.....	2
Moses Gorrell.....	3	W H Stackhouse.....	3
Henry Givens.....	2	J T Stewart.....	2
N S Grimes.....	2	James Stenley.....	1
N P Hall.....	1	T W Tra y.....	4
C B Henthorn.....	2	E Mc Tracy.....	4
O W O Hardman.....	2	M L Vansant.....	2
C Hanes.....	3	E J Wells.....	2
J T Hickman.....	1	E S Wisbard.....	1
J T Hugus.....	3	George Wade.....	2
Samuel Hains.....	2	A J Wade.....	3
J J Jones.....	2	J C Warner.....	1
T C Johnson.....	1	A B Willison.....	1
S Loveall.....	2	D R Willison.....	3
Lemon Mary.....	1	L W Willison.....	3
H G Lawson.....	2	W S Watkins.....	3

UPSHUR COUNTY—J. LOOMIS GOULD, *Sup't.*

With shame I send this miserable fragment of a report at this very late period, but circumstances beyond my control make this, my fifth, my latest and most incomplete report.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

J D Adkinson.....	4	Z Lanham.....	4
Hattie Bunten.....	1	Mollie McAvoy.....	4
Arthur Brown.....	2	L L McAvoy.....	2
Rene Bunten.....	2	ou Morgan.....	2
Lucy M Bartlett.....	3	L B Malone.....	4
Myra A Brooks.....	1	J W R Mathews.....	3
R D Beer.....	3	W M Mick.....	2
S K Beer.....	2	O S Moore.....	1
O W Bunner.....	3	Henry Neff.....	2
H D Clark.....	1	D K Potts.....	2
M A Clark.....	1	D W Rolph.....	2
A W Curry.....	3	T F Ronnie.....	2
J S W Dean.....	2	C G Rapp.....	2
J W Duncan.....	5	J C Rexroad.....	5
E M Gibson.....	4	J S Reger.....	2
M E Gould.....	2	S A M Rohrbough.....	3
A E Gould.....	3	L A Reger.....	2
R E Gould.....	1	W W Richardson.....	5
C D Gould.....	4	G W Shipman.....	4
H V S Groesbeck.....	1	M Jennie Totten.....	2
M J M Hooker.....	2	J W W Waugh.....	3
J F Hodges.....	1	G D Westfall.....	3
George W Jackson.....	3	O L Young.....	3
William L Kee.....	2	A A Young.....	3
J Lewis.....	2	W M L Young.....	3
L W London.....	2	L E Young.....	1
J M London.....	4	S Hall Young.....	1
G B Latham.....	2	John B Kelly.....	3
W B Lvbch.....	2		

WAYNE COUNTY—CHARLES B. WEBB, *Sup't.*

I herewith send you the statistical and financial details of the school affairs of the county of Wayne, for the year ending Sept. 1, 1871.

I have the pleasure of reporting that the schools in our county have progressed finely for the past year. Nearly every district in the county has had a full term of four months; the boards of education in every township, except one, are in good circumstances, financially, and by another year will be out of debt for buildings and furniture. The character of the schools has improved decidedly—a result of teachers giving more attention to the theory and practice of teaching, and more fully appreciating the importance and dignity of that profession. They have also acquired more independence as teachers, and are less influenced by popular prejudice and gossip than formerly. Trustees have become better acquainted with the law, and now perform their duties more to the advantage of the public schools. Teachers, with few exceptions, get their pay promptly, and the future interests of education generally in Wayne, are very promising.

Three of the townships have in the past year furnished their school houses with good seats and desks; a great improvement over slab benches, and fence rails for seats. We are still building log school houses in the back townships, where houses are needed, because it is very difficult, and too expensive, to build frame ones. We have just had completed a handsome two-story frame school house in Ceredo, at a cost of \$1,600. By the time this reaches you, we shall have a graded school in operation. School houses now cost much less in our county than formerly, and a few hundred dollars—less than a thousand, probably—will complete the number necessary for schools in every district.

I find the unpaid labor in the office of county superintendent much greater than I expected, although I had before had had some experience in the place. Of course it is necessary for the superintendent to do a great deal of work for which he gets no pay, if he does his duty; but if the schools now under my supervision improve in the future as they have in the past two years, the labor has been well bestowed and will never be grudged.

I cannot say too much in praise of the good influence exercised among our schools by teachers who have had the benefit of Normal school training. Our State institution in Cabell county is of immense benefit to the cause of education in the midst of us, and should not in any manner be overlooked or neglected. Liberal endowment and judicious encouragement in every way will add to its work, increase

its power and widen its influence for good. It is the people's college and should be carefully guarded and strictly protected against any tendency to make a political machine of it for the benefit of partisans. It is now doing a great deal of good in aid of the free schools of the State, and will continue its useful work if well cared for. A little bad management will destroy its usefulness. I am impelled to make these remarks by a practical knowledge of the influence of the State Normal School through the well trained teachers it sends out, and a fear that it *might* be used by politicians. Let us take care of it.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Goodwin Preston.....	3	N W Prince.....	5
Thos Gillispie (colored).....	5	Elizabeth Elkin.....	2
Winchester Adkins.....	4	America Mansfield (Normal student).....	1
Selona Holt (Normal student).....	1	Columbia Mansfield (Normal student).....	2
James A Frasher.....	4	Barbara Ferguson (Normal student).....	2½
J P P Lester.....	3	Emma L Howard.....	2
A E Kendrick.....	2	John Napier.....	2
Chas Shattuck.....	2	Samuel Ratliff.....	3
Walter Osburn.....	3	Naman Morrison.....	5
Michael Stump.....	3	Jerry Dimond.....	4
J Wesley Mericks.....	3	S J Ferguson.....	4
Mary Lewis (Normal student).....	1	J hn Romans.....	1
John G Rigg.....	5	Thos J Cowan.....	2
John E Jackson.....	5	Elizabeth Henschly (Normal student).....	2
Henderson Davis.....	2	H S Adkins.....	3
Fanny Hollenback.....	2	J Miller.....	4
James T Harley.....	3	Alex M'Quaie.....	1
D S Hender on (Normal student).....	2	S H Bancroft (Normal student).....	1
William M Workmen (Normal student).....	2	James McConnell (Normal student).....	2
Wm Buckelhamer.....	2	George R Burgess (Normal student).....	2
John Hodges.....	5	Fletcher Fraley.....	3
Burwell Newman.....	1	Winchester Adkins.....	3
Victoria Partlow.....	3	Moses D Jarrell.....	4
C E Hally.....	2	Mary M Johnson (Normal student).....	2
Stephen Staley.....	4	John M Blair.....	2
Robert Coburn.....	1	Joseph M Burke (Normal teacher).....	1
Mary Tyler.....	2	Hugh W Sunsom.....	3
Alexander Artrip.....	5	Isabel Dallison.....	3

WEBSTER COUNTY—JAMES DYER, *Sup't.*

My report has been delayed principally through the carelessness and incompetency of the trustees and school commissioners to report to me. Even at this late date I have to report from what I have in my office. My health was such that I could not travel to collect material from the several boards. I am aware that this report is imperfect and falls far short of what I expected.

In visiting last winter I found them generally progressing well, some of them, indeed, better than I expected to find them. I visited all the schools in the county twice and some of them three times. My experience has led me to the conclusion that there are too many officers. One efficient officer would do more for the cause than all the trustees

and commissioners in this county combined. My opinion is to have fewer officers and allow them a reasonable compensation.

We had nine schools in operation in this county last winter. Fork Lick had five schools; Glade township two; Holly two.

Fork Lick township will have comfortable school houses ere long. She has laid a levy of forty cents on the one hundred dollars for building purposes and ten cents for schools. Glade township levied fifteen cents for building purposes and ten cents for schools. Holly township ten cents for schools.

In conclusion I will state that my successor will give new life to the cause and attend to matters more fully than I could do on account of my health.

I wish you every success in your patriotic efforts to advance education in the State.

TEACHERS AND GRADES ON THEIR CERTIFICATES.

Adam W Miller.....	4	Jno B McCourts.....	4
S P Shindell.....	3	James Wilson.....	3
Wm P Morton.....	3	Parthena Belknap.....	5
James M Miller.....	5	Chas W Benedun.....	2

WETZEL COUNTY—WM. A. NEWMAN, *Sup't.*

I herewith enclose my annual report for the scholastic year ending September 30, 1871, in which you will see what progress has been made in free schools, in this county, during the last year. There were sixty-one schools taught which were attended by two thousand six hundred and seventy-seven pupils; the majority of whom were prompt and attentive, and progressed fast with their studies. The teachers, with the exception of three or four, were attentive, and gave satisfaction. Those who were delinquent in their duty are not teaching in this county this year. The different boards of education were active in the discharge of their duties, and did all that they could do to promote the cause of education. There were nine good school houses built in this county last year, and there are two more under contract, which will be finished this year. The majority of our teachers are from other States, and I hope that we will soon be able to furnish our own teachers; and I have advised the young ladies and gentlemen of the county to take the advantage of our normal schools, and I gave eight appointments, five of which went to Fairmont, two to West Liberty, and one to Marshall College, all of which are teaching school this winter, but one. They will all return to school in the spring.

Our citizens are aware of the necessity of educating our youth, and when we remember that the future destiny of our country is soon to be in their hands, and controlled by them, no means should be spared to promote the cause of education. Educate the future citizens of our country, and its destiny is safe. A people who read and think for themselves will perpetuate our government, and not suffer it to degenerate—while upon the other hand, let them grow up in ignorance, and they become the dupes of designing men, and the tools of demagogues. Surrounded as we are by States whose statesmen have made the education of their citizens an object of legislation, it becomes our duty to prepare the rising generation to reap the benefits of the advantages which nature has so bountifully lavished upon our State; and I hope that free education will not be retarded, and that our citizens will rank with the citizens of our sister States in education, and our institutions of learning be surpassed by none.

Together with the commissioners appointed I proceeded to investigate the accounts of the different school officers of the county, and found that the records have been badly kept, and the proceedings of the commissioners have been filed with the clerk of the circuit court, and all who failed to pay up their arrears will be proceeded against in said court. I am glad to state that nearly all of them have promptly paid over to the sheriff what funds were found in their hands.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

John M Higgins.....	2	Miss Emma Ingram.....	2
Silveston Schoecraft.....	1	Wm Haskins.....	3
W W Cline.....	3	Levi Tucker.....	2
Mauris Cressie.....	2	H K Causguy.....	3
S Null.....	4	J D Snodgrass.....	3
S T Strommaer.....	3	Joseph Tegarden.....	4
Alex S Brownfield.....	2	Miss M A Moore.....	1
Miss M E Glover.....	2	Marion Moore.....	2
James E Morris.....	2	Miss L Moore.....	2
Moses Morris.....	2	G B Higgins.....	1
Stephen Franks.....	2	Miss E L Davison.....	2
S West.....	3	Wm O Dolon.....	1
W C Anderson.....	3	James McEntire.....	2
M Taylor.....	2	George McEntire.....	4
Owen Taylor.....	2	David McEntire.....	2
Miss M Pettet.....	2	Samuel Guthrie.....	4
B Roach.....	3	R Higgenbottom.....	2
Wm M Hall.....	2	Patrick Lavell.....	1
A J Mooney.....	1	O Calvert.....	2
Ed Delaney.....	3	Miss A Biggs.....	1
B A Ice.....	3	John Higgins.....	2
Miss — Ice.....	2	Miss Bell Robinson.....	3
F M Lewis.....	2	Price Dunlap.....	3
Lonah Morris.....	4	Samuel Barnett.....	1
Wm Morris.....	4	P Glover.....	2
Perry Sidles.....	1	James Robinson.....	2
Garoh Farmer.....	2	J M Murphey.....	1
P Micher.....	1	Miss Mollie Sharp.....	2
J A Richardson.....	3	Miss M Coulter.....	2
Wm Jones.....	1	Miss C Wise.....	1
John Britton.....	2	D Pruet.....	1
D Mane.....	3	John B Ice.....	4
J M Mane.....	3	Mrs Reed.....	1
Miss M E Weston.....	3	Miss M Bennet.....	2
Jerry Henan.....	2	Jack T Stewart.....	2
George Henan.....	3	M F Notts.....	2

WIRT COUNTY—LEWIS C. ROGERS, *Sup't.*

I send you my fourth annual report of schools in this county; I regret that it is delayed until this late day. I desired to make you a full and prompt report of the working of the Free School system in our county, but township reports have been so meagre and tardy in coming in that I have been disappointed in making a complete report, and prevented from reporting sooner.

Our schools are in a prosperous state, as compared with what they were three years ago, yet they are not what they should be now.

The township boards of education in the several townships have made liberal levies for building and for the support of schools; nearly all the townships have now completed their houses; only Clay and Reedy townships have districts yet to be supplied—three districts in Clay and two in Reedy. Our houses are mostly frame, built on a uniform plan, but conforming in size to the district where they are situated. We greatly need native teachers, trained to the best modes of teaching. Such persons have a deeper interest in the welfare of our youth than strangers from other States who are interested no farther than the question of salary is concerned, and I know of no better means of securing a corps of good native teachers than through the medium of our State Normal Schools. These institutions should be fostered and encouraged by our State government. We have several excellent teachers employed in our county; indeed our teachers generally are very worthy persons who seem to have their minds interested in their work. I have visited nearly all the schools in the county during the past year and generally spent from one to two hours at a school, and hear classes recite their lessons and have a talk with the pupils upon the subject of education, and endeavor to impress their minds with the excellence of a free school system. School officers and parents should visit their schools as often as possible; it encourages the teacher and has a good effect upon the children.

I would suggest that the law creating a board of trustees in each school district should be repealed and let the Board of Education in the townships have entire control of the schools and perform the duties which the trustees are required to do. Our system would work much better were this done; as it is, there are too many officers, it makes the operation of the law too complicated.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Miss Alice R Richards	1	W W Hubbard	1
Miss Ida Lesseure	2	Isaac Lockhart	2
Miss Elizabeth Gantt	2	James R Mays	2
David Snyder	1	Charles Owens	3
O E Wells	2	Z W Hickman	1
John R Pell	1	Mrs F G Mays	3
A A Noyes	2	A T Archbold	1
Y A Gates	1	Miss Mattie Magraw	3
E G Selby	1	M B Edmondson	1
Thomas Ritznour	3	Miss Carrie Hutchinson	1
H H Miller	2		

WOOD COUNTY—S. H. PEIRSOL, *Sup'r*.

I herewith submit my second annual report of the schools of Wood county, for the year ending August 31, 1871. Our schools have been very prosperous, and much real good has been accomplished in an educational point of view. Last year I visited seventy schools, and found, with one or two exceptions, everything in good running order. The teachers seemed to be discharging their duties faithfully; and the scholars reciprocating the instructions received from their teachers with a hearty relish; such was the advancement of the schools, that I deemed it necessary to raise the standard of teachers' examinations one hundred per cent.; this accounts for the low grades of certificates in my annual list. The course adopted, will enhance our school interests very much, as well as that of the good teachers; while it excludes the worthless teachers, it gives tone and encouragement to the faithful, earnest, zealous teachers. The patrons of the schools are not slow in perceiving the marked changes effected in the schools for good by this step. Few teachers are employed who possess a lower grade than No. 3; this I heartily acquiesce in, as it has a tendency to elevate our schools up to a proper standard. We have in the county a number of excellent teachers, who are worthy of their calling, and deserve to be noticed in my report, if space would permit.

I must insist upon a change of text books, *especially* Pinneo's Grammar; it falls far short of meeting the wants of our schools, and is ignored by every intelligent teacher in the county.

PARKERSBURG.—The schools of Parkersburg were continued for ten months, and with a slight exception, much improvement and advancement was effected; no means were left unspared by the board of education to secure the highest, possible good. In addition to the twenty-two schools in the township, they organized another in the city for the Irish class, who comply with the full requirements of the law. To enable us to carry out this measure, Dr. Sears, agent of the Peabody

fund, has generously donated us \$1,000; so far everything looks promising, and the highest hopes are entertained of future success.

At the close of the school year, examinations of the schools were held, in which the scholars all exhibited a marked proficiency; many of the teachers were highly commended for the able manner in which they had discharged their arduous duties.

Over \$28,000 was spent last year in the city for the education of the youth. The townships indebtedness is \$4,000. The Parkersburg Branch Railroad owes some \$5,280 school fund for the year 1869 which we hope to be able to obtain ere the closing of the present year. The average cost of tuition per scholar was \$11.22 per year.

WILLIAMS TOWNSHIP.—This township is in excellent condition. The Board of Education have been judicious and economical in the discharge of their respective duties. They have built a fine two-story frame in Williamstown, at an expense of \$2,500. They have kept their school open longer than the usual number of months required, and have a surplus of \$1,106 in the treasury. The schools of this township are very promising, and much good will be accomplished in the future. Messrs. Warner Green, of this township, and R. H. Stoutenborough, of Parkersburg, the secretaries, keep by far the best and neatest set of books it has ever been my pleasure to examine in any branch of business. The Boards of Education are fortunate in securing these gentlemen's services.

UNION TOWNSHIP.—This township sends in a good report. Their schools have been very successful, and much real good has been accomplished. The board will have completed two new school houses in time for winter schools. This township takes much pride in erecting good comfortable houses, as well as having the best of schools. They are out of debt, and have a surplus of \$1,000.

CLAY TOWNSHIP has done well, considering the embarrassments the board have labored under. They have reduced their debt to some \$400.00; with a little exertion they will be able to cancel it. The Baltimore Railroad owes this township \$1,434, for the years 1867, '68, '69 and '70, which will put it entirely out of the woods, and give them a fair start again. The present board have been economical and judicious in the management of their school affairs.

WALKER TOWNSHIP has been annoyed with an arbitrary board for the last three years; instead of having the interest of the community in view, a part of the board have amused themselves in throwing obstacles in the way to prevent any useful measure from being accomplished; nevertheless the schools have done well, considering all things. The finances of this township have been very improperly handled, but from present indications better things are expected in the future. Two

new houses are under process of erection. The Baltimore and Ohio Railroad owe this township school tax for the years 1867, '68, '69 and '70, to the amount of \$1,479.

LUBECK TOWNSHIP.—The present board of this township deserve much credit for the manner in which they have discharged their duties. Three years ago, the township indebtedness was \$5,400, but the board by judicious management and economy have kept up twelve schools, the requisite number of months required by law, and reduced their indebtedness to \$1,200. They propose to liquidate the entire debt the ensuing year; for this purpose they have levied a tax sufficient to adjust all claims against the township. They have built all their school houses; so, after the expiration of this year they have a prospect of rest, and relief from heavy taxation.

TYGART TOWNSHIP, as usual, reports favorably. They have had some excellent schools during the past year. The board will have completed by November 10th another new house. They have no debt. A surplus of \$400.00 lies in the treasury.

SLATE TOWNSHIP manifests considerable interest in the school system, and no pains have been spared by the board to make all necessary provisions for each district in the township. Each district is graced with a neat and elegant school house, except No. 4, which unfortunately, has some residents, who must think ignorance a bliss, for they have annoyed the board in every attempt they make toward erecting them a house; but I am happy to say this is not the prevailing spirit of the district and township.

HARRIS TOWNSHIP presents a very favorable report. Their schools are in excellent condition; all their houses are built, and very little debt. Another year will enable them to cancel their debt, when little will be required to keep up their schools.

STEELE TOWNSHIP.—This township has been in the woods for some time, but the prospects are very favorable at present. The board have been using every means to liquidate their debt, which is about \$900.00. Three new houses are in progress, all of which they hope to have completed in time for a winter school. Much interest is manifested in the cause of education in this township.

INDEPENDENT DISTRICT, in Walker township, was formed last April, under a special act of the Legislature. In due time a board was elected, who immediately took the necessary steps in procuring sites and erecting houses, of which latter they had none in the district. They have completed a fine two story building at Volcano, of sufficient capacity to accommodate 150 scholars. It is the object of the board to make a graded school, and their house was built with this view.

They have another one at Sand Hill under way, which will accommodate 50 scholars.

The board is composed of efficient, wide awake, business men, with whom to think is to act, and we have every assurance that this district will in a short time compare favorably with our best schools.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Miss M M Gray.....	2	Miss J Sergeant.....	1
Miss Mary Bay.....	3	" S S Hager.....	2
S S West.....	4	N B Kean.....	1
T J Ferguson, colored.....	2	A F Archbald.....	2
J Cook.....	2	Miss M Walling.....	1
J P Doe.....	2	" E Berkley.....	2
A E Warden.....	1	" M Ryan.....	2
Miss S A Knowles.....	3	J E Mayhew.....	3
C H Bracken.....	3	W Bennet.....	3
D McAllister.....	1	W B LaGrange.....	3 1/2
Miss M Vansant.....	3 1/2	Mrs E McCreery.....	3
Miss E Vansant.....	3 1/2	John Waterman.....	4 1/2
Miss A S Woodyard.....	2	Miss Pugh.....	2
S McCreery.....	3 1/2	" P S Dilley.....	4
A Cummings.....	2	" P A Dilley.....	5
M E Beard.....	3	" V M Wright.....	4
V B Davis.....	2	" Sallie DeCamp.....	3
C H Campbell.....	3	" Lillie Remly.....	4
H C Wigal.....	4	" Mary Armstrong.....	2
Miss Carrie Ward.....	3	" Virginia Sutton.....	3
A L Martin.....	2	" G Lovitt.....	3
A Martin.....	3	" E Dyer.....	3
J Y Lee.....	4	" H Sawyer.....	3
H K Simmons.....	4 1/2	S M Bose.....	4
A Thornley, colored.....	5	J M Hunter.....	2
R A Medkiff.....	4 1/2	J M Coleman.....	4
C D Night.....	5 1/2	J C Black.....	3
A H Andrews.....	2	M S Black.....	3
L D Cottrill.....	4	E W Farrow.....	2
W S Crippen.....	5	Prof F S Bland.....	1
J G Nigh.....	1	Miss B C Cook.....	2
A D Adams.....	3	" B R Wilburne.....	3
E R Jones.....	4	" Maggie McKee.....	1
J W Cooper.....	2	" M Tavenner.....	1
J S Archbold.....	2	" L M Shaw.....	1
M W Bay.....	3	Robt Phelps.....	2
W O Stout.....	4	Miss A S Hinkle.....	1
A A Noyes.....	3	" S Shull.....	3
S D Yates.....	2	" A Johnson.....	3
H M Yates.....	2	Wm Yates.....	3
Miss J Hill.....	2	Mrs E Davis.....	1
Miss Sallie Sinclair.....	1	Miss A Y Flynn.....	3
H G Underwood.....	3	" F P McKinney.....	3
E H Roman.....	3	" M E Boardman.....	3
Miss M J Bowers.....	3	" Marian Muir.....	2
J F House.....	3	" Mary Rice.....	2
W G Russel.....	2	Geo Stephens.....	5
Matthew Griffin.....	4 1/2	J R Cooper.....	3
Miss S Locker.....	3	M P Prettyman.....	2
Isaac Hiter.....	2	Miss Ora Moss.....	3
J D Becket.....	3	" E Morrison.....	3
J A Sheets.....	3	David Martin.....	3
A L Leonard.....	2	Mrs S Elbes.....	2
Miss A S Hinkley.....	2	Miss E Saunders.....	3
Miss M A Barnes.....	3	" H M Hays.....	3
J H Henderson.....	3	J B King.....	1
A B Athey.....	3	S G Burdett.....	2
J S Vanvalley.....	2	R G Bracken.....	3
S E Sayles.....	1	Miss Hattie Slocum.....	2 1/2
G W Stephens.....	4	J K Jones.....	2
David Ward.....	4	Miss E Andrews.....	4
Wilson Morrison.....	5	" Nettie Bartlett.....	3
Miss Roxana M Keesick.....	1	G S Stewart.....	4 1/2
" L Hinkley.....	1	Miss A E Merwin.....	2
" L F Shaw.....	1	D F Wigall.....	3

WYOMING COUNTY—R. M. COOK, *Supt.*

I transmit you my annual report of the condition of public schools in Wyoming county.

The trustees failed to make their proper report to the Board of Education ; consequently, the secretaries failed to make their proper report to me. To obtain information I was compelled to go to the different secretaries and get such information from them as I could obtain, which makes my report very imperfect.

The schools last year were much more prosperous, and a general interest in them seemed to prevail. I cannot give the precise number of school houses finished, but all the houses are to be ready for schools this winter. All the townships have laid the levy required by law for schools, and have also levied sufficient for the completion of all the school houses in this county.

I hoped to be able to make a more full report, but under the circumstances I could not do so. I cannot report the cost of each pupil nor the daily attendance; these were not reported to me. The probability of a State Convention seems to throw a damper over the minds of the people out here, and they seem to forget that they had any reports to make for the past year.

I hope we will have fewer school officers and better pay, and then our noble system of free schools will move quietly on.

TEACHERS AND GRADES OF THEIR CERTIFICATES.

Pleasant Lester.....	5	John C Todd.....	2
Henry Blankenship.....	4	Isaac Bailley.....	4
Edward McDonald.....	3	David Bailley.....	4
P Morgan.....	4	Henry Blankenship, Jr.....	4
Wm Tallor.....	4	John A Cook.....	2
Joseph Shannon.....	5	Willard Morgan.....	4
Joseph Smith.....	2	F Rutherford.....	4
J M Perry.....	3	T F Bailley.....	3
J A Gunnore.....	4	D S Perdew.....	4
R Canterbury.....	4	Chas Canterbury.....	3
T L Saxton.....	3	A P Greenwood.....	1
H H Cook.....	4	J Bird.....	2
John Howerton.....	3	W Srusbury.....	3
John Clendenan.....	3	F Sigemore.....	4
W H Cooper.....	4	Wm J Cook.....	3
H Ray.....	2	Perry B Lester.....	4
L H Stewart.....	2	M W Pendry.....	3

COUNTY SUPERINTENDENTS.

COUNTY.	NAME.	P. O. ADDRESS.
Barbour.....	Simon Buckingham.....	Philippi.
Berkeley.....	Rev Wm S Penick.....	Martinsburg.
Boone.....	John W Mahan.....	Madison.
Braxton.....	Thornton J Berry.....	Braxton C H.
Brooke.....	John W Hough.....	Bethany.
Cabell.....	Wm Algeo.....	Onsley's Gap.
Calhoun.....	Alexander Rice.....	Grantsville.
Clay.....	S B Grose.....	Clay C H.
Doddridge.....	F J Ashburn.....	West Union.
Fayette.....	H K Shumate.....	Fayette C H.
Gilmer.....	Newton B Bland.....	Glenville.
Grant.....	E F Yoessler.....	Grant C H.
Greenbrier.....	Walter C Preston.....	Lewisburg.
Hampshire.....	Townsend Clayton.....	Springfield.
Hancock.....	Thomas C Carothers.....	Holiday's Cove.
Hardy.....	Phillip W Anderson.....	Moorefield.
Harrison.....	Cruger W Smith, Jr.....	Clarksburg.
Jackson.....	George B Crow.....	Jackson C H.
Jefferson.....	Wm L Wilson.....	Charlestown.
Kanawha.....	W L Hindman.....	Charleston.
Lewis.....	John S Hall.....	Jacksonville.
Lincoln.....	I V Sweetland.....	Hamlin.
Logan.....	Crispen S Stone.....	Chapmansville.
Marion.....	Dr J C Barnes.....	Boothsville.
Marshall.....	Samuel R Hanen.....	Moundsville.
Mason.....	Dr Charles T B Moore.....	Point Pleasant.
Mercer.....	Wm M Reynolds.....	Princeton.
Mineral.....	John W Vandiver.....	Burlington.
Monongalia.....	Henry L Cox.....	Morgantown.
Monroe.....	Agustus B Beamer.....	Union.
Morgan.....	Wm H Potter.....	Sleepy Creek.
McDowell.....	Geo W Payne.....	Perryville.
Nicholas.....	Daniel A Peck.....	Nicholas C H.
Ohio.....	John C Faris.....	West Liberty.
Pendleton.....	Andy Dyer.....	Franklin.
Pleasants.....	Richard Towzey.....	St. Mary's.
Pocahontas.....	C J Stulling.....	Academy.
Preston.....	John H Feather.....	Valley Point.
Putnam.....	Thomas P Carpenter.....	Raymond City.
Raleigh.....	Alfred Beckley, Sr.....	Raleigh C H.
Randolph.....	Jacob J Hill.....	Huttonsville.
Ritchie.....	Festus H Martin.....	Pennsboro.
Boane.....	John B Thompson.....	Spencer.
Summers.....	John H Pack.....	Pack's Ferry.
Taylor.....	Perry Gawthrop.....	Pruntytown.
Tucker.....	Philetus Lipscomb.....	Saint George.
Tyler.....	J Edgar Boyers.....	Middlebourne.
Upshur.....	L B Moore.....	Buckhannon.
Wayne.....	Charles B Webb.....	Cerdo.
Webster.....	Chas W Benedum.....	Webster C H.
Wetzel.....	Wm A Newnam.....	Knob Fork.
Wirt.....	Chas C Little.....	Burning Springs.
Wood.....	Samson H Piersol.....	Parkersburg.
Wyoming.....	Theodore F Bailey.....	Sun Hill.
Wheeling City.....	F S Williams.....	Wheeling.

FOURTH
ANNUAL REPORT
OF THE
BOARD OF REGENTS,
OF
WEST VIRGINIA UNIVERSITY,
FOR THE YEAR 1871.



CHARLESTON:
HENRY S. WALKER, PUBLIC PRINTER.

1872.

REPORT OF THE REGENTS.

To His Excellency, J. J. JACOB,

Governor of West Virginia.

SIR: All the Regents of West Virginia University have been able to attend this, their fourth annual session, except Samuel Billingsly, of the Fourth District. We are pleased to find that the institution holds on its way not only with unabated energy, but with still continued and increasing

SUCCESS.

Evidence of this is seen in the large number of students on the rolls of the faculty; in the special enlargement of the higher classes; in the increasing facilities in the way of apparatus, library, cabinets and other requisites for higher education, and in the whole tone and life of the institution. The commencement exercises, just closed, have been, in all their incidents and accompaniments, of unusual interest and excellence. Your own attendance as Governor of the Commonwealth; the presence of many of the chief citizens of the State and patrons of the University; the very satisfactory progress made by the students, indicated by the strict examination of the several classes; the excellence and appropriateness of the public addresses and literary performances connected with the occasion, and other elements which we need not mention, all conspired to make the meeting more than usually memorable. Only those who have known and felt how little interest was taken in, and how small the provision made for, the higher education of our youth in West Virginia, can realize how rapid and how great our advancement is toward this important end. And only those who are ignorant of what is done here, or who, influenced by the enchantment which distance lends to the view, are disposed to undervalue everything at home compared to what they suppose obtains elsewhere, can fail to rejoice and sympathize with the steady development and healthful progress of our State University. We are more than ever led to prize and appreciate the importance and inspiring power of such institutions, and their intimate and indispensable rela-

tion to all State and national progress and prosperity, and cannot but rejoice in the assurance that in proportion as the sterling merits of this young institution become known, it will achieve triumphs and exert a power for good which will make it the just pride of our whole Commonwealth.

We predicate this result in great measure on the important elements of exactness, comprehensiveness, and popularity which so happily characterize the University. Education formerly contemplated little more than instruction in languages, mathematics, and Belles Lettres studies. These, with the important elementary branches they presuppose, should ever be highly valued as most essential to liberal culture and instruction. While, however, in West Virginia University they have no second place assigned to them, it should, at the same time, be known that in strict accordance with the platform originally laid down, equal provision is made for broad and thorough instruction in the natural sciences, political economy, psychology, ethics, English literature, history, modern languages, and other practical studies, adapted to the wants of the people, and the spirit of the age. The design of the institution is well expressed in the language of the bill passed by our national Congress, making an appropriation towards its establishment, "*to promote the liberal and practical education of the industrial classes in the several pursuits and professions in life.*" And, as in other States each Legislature felt itself warranted, keeping in view the above general design, to make such disposition of the congressional fund as would best subserve its own especial wants and interests, so in West Virginia, the Legislature has wisely studied the economical and educational wants of our own people and required the Regents here to establish "*departments of education in literature, science, art, agriculture and military tactics, including a preparatory department,*" the contributions of individuals and of the national Congress towards such a school being supplemented with commendable liberality by annual appropriations from the Legislature. This not only accords with what is necessary and right in the premises, but is in agreement with the Congressional act which requires the Legislature to provide an institution in which comprehensive education, above referred to, may be secured. The enterprise has been undertaken in good faith, and on a scale which, when fully realized in accordance with the most hopeful beginning already made, will leave nothing to be desired. Much has yet to be done, but to have projected the work on a lower scale would be no compliment to the head or heart, the wants or the abilities of the State.

We would not have it supposed that its fulfillment so far has been easily attained. Earnest thought and effort have been required to

OVERCOME THE DIFFICULTIES

and avoid the dangers especially incident to its inception and early progress. The newness of the enterprise ; the prevailing indifference to advanced instruction ; the tendency, even among those who prized an education, to subordinate all study to outward material success and the mere acquisition of wealth, rather than to well developed minds, and characters ennobled by general literary, scientific and moral culture ; the problem of being thoroughly practical without either degrading true scholarship or turning the University into a sort of commercial college for graduating half qualified clerks, poorly furnished engineers, and superficial chemists ; and the danger of serious discouragement and even injury to the *morale* of those on whom the success of the organization during the days of its feebleness mainly depended, were all elements of danger. Then the difficulty of securing at the outset men of acknowledged and really first-class ability, at our low rates of compensation, to identify themselves with the University ; the danger of incorporating, before it secured a permanent and effective footing, in the body of instruction men who from infirmity of temper, ignorance of the science of education, overweening conceit of themselves, or of their departments, or any other cause, would not only fail to truthfully and heartily co-operate with their fellow professors, but even betake themselves to the dastardly resorts of those who seek to rise by trying to injure nobler men, or who would subvert well settled and generally approved methods of instruction and introduce such elements of discord and confusion as would involve all in the overthrow of "a house divided against itself." Beside the above so frequently and disastrously illustrated in the history of such institutions, there were the no less blighting dangers of a possibly unfavorable location ; the presence of a low moral vitality and a disorderly and lawless spirit ; the want of a right appreciation and true sympathy with the nature and design of a State University in the place where it might be situated ; the danger of narrow and selfish minds unaccustomed to such an institution, favoring it only while it conformed to their notions, or seeking by direct opposition or the sometimes more powerful weapon of faint praise to damn what they were unfit to control ; even the love of tattle, scandal and such like, for which the cliques and coteries of small villages are so famous, have often either wholly shipwrecked or fatally crippled the richest freightage of such hopes. Nor should we fail in this partial enumeration of dangers to mention the evil power of misapprehensions and misrepresentations, of charges and suspicions of undue local, sectarian, or partizan influence ; of improper interference on the part, not only of those who suspect and dislike such institutions, but of ill-advised friends, with the thorough independence and self-governing life of the Uni-

versity ; the danger of projecting its work on an erroneous or imperfect basis calling for remodeling or entire reconstruction ; these and other such like accidents and influences which, if they attained to any extent, would seriously cripple and retard its progress, have been among the contingencies besetting our path. It gives us unfeigned pleasure to say that in the above review, we recognize dangers either altogether absent or which have so far been

HAPPILY AVOIDED.

The University is becoming well known, and just in proportion as known is its hold on the confidence and support of the people increasing. It has been manfully and safely steered through the perils of its incipient course. The broad and generous scale on which its work was originally projected, as set forth in the accompanying report of the President, has more and more commended itself to the wise and thoughtful, while the Professors with an ability, harmony and devotion to their work rarely equalled, have justified our action in calling them to the positions they fill. In regard to local support, enough interest has been manifested to show how fully the University has commended itself to the best minds of the community, while in the body of students, in the Board of Instruction, and among ourselves, the Regents, there is and has been such diversity of political interests, local views and religious feeling, as not only to preclude any danger from these sources but also to secure in the outward relations and internal workings of the University the most desirable, most generous and well balanced adjustment, and to save from that narrowness and one-sidedness, which the exclusive control of party, sect or section usually engender. The importance of these facts, and the importance that, in order to correct any erroneous impressions which may obtain, they should be known to all the people of our State, justify us in thus particularly referring to them. They will be best appreciated by those who know how difficult it is, in what more than any other may be called the creative period of such an institution, to duly consider and provide for all its interests and possibilities and how fatal any mistake at its foundation must be. We believe its further development will fully justify the wisdom of its early organization, and that new facilities and departments can be supplied without the dangerous expedient of fundamental changes. The love of study and the true scholarly life so early infused must be cherished, and the beginnings which have in themselves the seeds of indefinite and healthful growth, be expanded and strengthened in all possible and desirable directions through the immediate and the remoter future. The great want of the institution from the beginning has been the

NEED OF MEANS

For the proper support and enlargement of its Faculty, its library, apparatus, cabinets, laboratory, grounds and buildings. A fine beginning in all of these respects has indeed been made and no step back has yet been taken. The rapid growth of the University has developed so many and such pressing wants that we have been greatly perplexed to decide what disposition had best be made for the benefit of the University of the pittance which the limited income of the State has placed at our disposal. Could the dignity and value of the work for which it has been established and which it has thus far, though under many difficulties, so well accomplished, be properly seen and felt there would, we must believe, be a generous and unhesitating appropriation of means for enabling it to perform the whole of its duty to those connected with it, and to the noble youth of the State and of the country already so largely gathered in its halls. For the reasons assigned by President Martin, we have ordered the provisional election of two Professors instead of the tutors hitherto employed. While we have no regrets for the past, we believe that permanent and experienced instructors, devoting their lives to the several studies they profess, are greatly to be preferred to the temporary employment of those who are giving much time and effort to preparation for other pursuits.

We trust the time is not distant when professors and tutors can be chosen among those of our own graduates who have shown special interest in and adaptation for particular branches of knowledge.

FINANCIAL.

The following estimate of receipts and expenditures for the year ending June 15th, 1872, is submitted with the statement that the items of current expense have been reduced to the lowest figures consistent with the possibility of maintaining the University upon its present basis of operation, and does not include anything for the library, reading room, museums or instruments:

ESTIMATED RECEIPTS.

Interest from endowment of \$110,000.....	\$6,600
Tuition fees.....	2,000
Rent of boarding hall.....	400

ESTIMATED EXPENDITURES.

Salaries of eight Professors.....	\$9,600	
" Janitor, Superintendent, Secretary and Treasurer.....	1,080	
Contingent expenses, (printing, advertising, books, &c., for cadets, postage, fuel, travelling expenses, &c.).....	1,500	
Deficit.....		3,180
	<u>\$12,180</u>	<u>\$12,180</u>

Leaving a deficit of thirty-one hundred and eighty dollars for which we respectfully ask the Legislature to make provision.

The foregoing estimates are based upon the present salaries, and would require a corresponding increased appropriation if the salaries should be increased from their present very low average of \$1,200. There are probably no other men in the country who receive so small compensation for the same work, requiring so much previous costly preparation, as do the professors of our State University. We have representative men of all the departments of learning, of rare scholarship, ripe experience, and imbued with a zeal for their chosen profession without which, though ever so well endowed and qualified in other respects, they could not succeed, presiding over the different interests of the Institution with ability and acknowledged success, giving their whole time and devoting their whole energies to its advancement, and yet receiving salaries only equal to the pay of an ordinary copying clerk. We cannot expect to retain permanently the present or any corps of teachers worthy of their positions upon the present salaries, unless we can hold out to them reasonable hope of increasing their pay as the Institution grows older, and its labors are more fully appreciated.*

It is earnestly hoped that the Legislature will continue the annual appropriation of ten thousand dollars toward the permanent endowment of the University. The appropriation of last winter for that purpose was at once invested in bonds of the United States, endorsed in such a manner that they cannot be diverted from the use intended.

An imperative need is a suitable building for an armory, wherein may be bestowed the large and valuable assortment of steel and bronze cannon, muskets and rifles, and cavalry arms, and accoutrements, and ammunition, already furnished by the national government, to which large additions of the improved weapons now being introduced into government service, will be made, as soon as suitable provisions can be made for their protection and preservation. It is suggested that the State should erect a suitable building on the grounds of the University wherein should be placed all State arms not in actual use, the battle flags of West Virginia regiments, together with the arms and equipments belonging to the University, the whole to be under the custody of the Military Department of the University, subject at all times to State supervision and inspection, and required to make such annual or quarterly reports as may be determined by law. This plan would utilize the services of the State cadets, who are educated at the expense of the State, secure good care and attention to State arms now widely scattered and uncared for, and save the cost of constructing more than one building for an armory. We owe it to the national

*Since this report was prepared, the Professor of Chemistry and Natural History has resigned, to accept a chair in the University of New York, at an increased salary.

government, which has provided a professor for this department, as well as expensive ordnance and store for its use, to make suitable provision for making available this munificence. It is estimated that a suitable building can be erected for twenty-five hundred dollars.

By reference to the report of the Executive Committee it will be seen that a debt of nearly eight thousand dollars has been contracted on building account, which has been carried by the Committee, in part at least, upon their individual responsibility and credit. This amount represents the balance due on account of the construction and furnishing of "University Hall," finished over one year ago, and mentioned in our last annual report, but for which no appropriation was made. Some repairs and improvements which are absolutely required, and which have been authorized at the present session of our board, will swell this amount to ten thousand dollars, for which we hope the Legislature will make immediate provision.

The appropriation for expenses of the board, amounting to two hundred and fifty dollars, is entirely inadequate for even one annual meeting, and should be increased to four hundred dollars.

The University holds three thousand dollars of Virginia State bonds with interest from January, 1861. These bonds were donated with the Monongalia Academy buildings. If the State would take them at seventy-five per cent. of par value and interest, and authorize the investment of the proceeds for apparatus, books for the library, and additions for the various cabinets, it would supply materials which are greatly needed, and for which but small beginnings have as yet been made.

The expenditures, together with the vouchers for same, and the accounts of the Treasurer, Executive Committee and the Superintendent were referred to a special committee consisting of Messrs. D. K. Leonard, James Carskadon and John S. Wilkinson, who gave the same a careful examination, and reported the books properly kept, the accounts correct, and the expenditures supported by proper vouchers.

An evil to which the attention of the Legislature should be called, with a view of providing some remedy, is the selling to or dealing with students on credit without the consent of their parents or guardians or of the authorities of the University. This dealing induces large and reckless expenditures, creating habits of extravagance. In several instances it has been the cause of removal of students from school by their parents. The re-enactment of the provisions of the Code of Virginia in relation to this subject would afford an adequate protection.

The terms of office of the following members of the board will expire by lot with the present year, and the duty of filling the vacancies

will devolve upon your Excellency, viz.: F. H. Pierpoint, of the Second District, and John S. Wilkinson, of the Eighth District.

In conclusion, permit us to express the hope that the Legislature will "devise liberal things" for this, the crowning interest of our system of popular education, and that West Virginia University may always find in the representatives of the people generous patrons of liberal education.

T. H. LOGAN,
President Board of Regents.

MORGANTOWN, June 15, 1871.

A N N U A L R E P O R T

OF THE

PRESIDENT OF WEST VIRGINIA UNIVERSITY,

FOR THE YEAR 1871.

PRESIDENT'S REPORT.

To the Board of Regents of West Virginia University:

GENTLEMEN:—It is with profound gratitude to Almighty God that I am able, at this your fourth annual meeting, to report the increasing progress and continued success of the State University. You will find evidence of this, I trust, in the condition of the grounds and buildings, in your intercourse with the students and professors, and your examination of the former, as well as in the annual catalogue for the year just ending, a copy of which (marked A) I submit as part of my report.

From this you will see that Prof. J. H. McMechan, at the end of the Fall term, tendered his resignation as Professor of English Literature, &c. It gives me pleasure to bear witness to the uniformly christian and gentlemanly spirit evinced by Prof. McMechan during his connection with the University. To fill the vacancy thus unexpectedly created, the executive committee were fortunate in securing the services of Prof. J. B. Solomon, of Pruntytown, a gentleman who has for some time been identified with the educational interests of our State, and known and esteemed as an accomplished and successful teacher. I recommend his election, by the Board, to the chair in which, during the last two terms, he has been acting Professor.

It is known to you that, beside the regular Professors, the University has had to employ two additional assistants as tutors. These gentlemen have, with great diligence and general satisfaction discharged the duties devolved upon them, and if it is thought best to continue the arrangement, I know not that there can be recommended any more able or faithful than those now engaged in this capacity.

Should the arrangement continue, and the attendance upon the University increase as it has done in the past, additional aid of this kind will be required. As it now is the expense is but little less than would be required for the full services of a regular Professor who, by his greater knowledge and experience, by the fact that his engagement being less temporary and uncertain would bind him more closely to the Institution, and by the fact that his voice and vote as a member of the Faculty would aid in giving the right direction to many important and perplexing questions that arise in the working of the Institution, and other considerations which I need not name, might be a valuable ac-

quisition to the Board of Instruction. Should these considerations approve themselves to your judgment I respectfully recommend that you establish a chair of "History, Political Economy and Belles Lettres," and that the gentleman elected to fill it be also engaged as assistant in the preparatory department. The above studies are regularly and fully taught in our course and should be formally erected into a distinct professorship instead of being, as now, sometimes extended to one, sometimes to another of the Professors. The objection that a Professor should not give instructions to Preparatory Students is simply futile. We can allow of no invidious distinctions between one department or class of students and another. To do so would be ruinous to all interests. He who in the right spirit does the most and best work is deserving of most esteem. The day will come when, in West Virginia as in other States more favored with Academies, Seminaries, and well-graded high schools, the University can dispense with a Preparatory Department.

But in the absence of any considerable number of these, to say nothing of our legal obligations, such a department is indispensable both as a large source of supply for our higher classes, and as a means of maintaining an elevated grade of preliminary scholarship on the part of those so admitted. If there is any difference we should, if possible, have the best talent connected with that department where the mind is first taught to overcome the inertia which makes study so irksome and trained to the wholesome and useful exercises of its own powers—where the pupils form those habits of attention, self-control and self-reliance which constitute the highest humanity, and so large an element in their future progress and happiness. Here, if anywhere, learning, experience, sound and sensible methods, kindness, tact, and all those qualities which win the affection and esteem of pupils, and aid in the, to them, too often painful and dispiriting beginnings of their course, are of paramount importance. If the foundation be well laid, a lofty, beautiful, and enduring superstructure is comparatively easy. If classes must be heard by a tutor it is better they should be composed of those somewhat advanced in their studies, and where any possible want of experience, and liveliness, and thoroughness on the teacher's part might do less harm. So long then as existing conditions, and the necessities of the case, require us to maintain a preparatory department no just effort should be spared to enhance its importance, and to make it efficient and popular. In none other is there more labor required, nor, for the highest success, a combination of more rare excellences on the part of the teachers, and they should be rewarded and honored accordingly.

I respectfully call attention to that part of my report for last year

which refers to the importance of dividing the Professorship of Languages into two chairs; the one of the ancient languages and their literature, the other of modern languages and literature. As at present arranged the incumbent has assigned to his department nearly four times the amount of work assigned to some other departments of the University. With uncomplaining and most exemplary diligence he has addressed himself to this work; aided, indeed, by other members of the Faculty, but this is an arrangement satisfactory to no one, and its unfairness is patent to all. I do think that in view of the amount and character of the work required for thorough drill and instruction in the two ancient and the two modern languages now taught in our course—in all of which there are students, and in some of them large classes—and in view of the provision made for these in other such institutions, and of other branches of study in our own Institution, there should not be a moment's hesitation in this matter.

By the public press, by personal intercourse and addresses at teachers' associations, county fairs, and other frequently accessible meetings of the people, by correspondence, and circulating our reports, catalogues and documents, I have sought to bring the general advantages of education, and the special claims of the University as widely as possible before the people. In this I am glad to say I have been efficiently aided by friends, far and near, favorable to this great undertaking. I have also attended to the classes in my special department of University work, and occasionally assisted during the illness or temporary absence of some of the Professors. Beside this, about an average of one hour per day has been given to office work, and one hour additional to correspondence and strictly executive duty. It is still very desirable, and in this I invoke your special assistance, to give as much publicity as possible to the liberal basis of the University, and the already comprehensive scope of instruction presented in its halls. In the first place, our young men are allowed to pursue any study or studies which they may desire and for which they are qualified in any department of the University, and for the creditable accomplishment of which, without being required to graduate, they may receive a certificate. There is, in the second place, a comprehensive and thorough course of general study equal to that of our best American colleges, aiming at the complete and harmonious development of all the powers of the mind, and securing instruction in the leading subjects of human thought, which, when successfully passed, secures the degree of *Artium Baccalaureus*. For those who have time and means and ability to accomplish it, this undoubtedly secures the highest culture which our schools, as yet, supply to undergraduates. Thirdly, for those whose special tastes or necessities make scientific studies most desirable,

there is the scientific course which, omitting the ancient classics, except that which the grammar school supplies, and embracing the French and German languages, gives special prominence to physics, chemistry, natural history, &c., and which, when accomplished, entitles to the degree of "Bachelor of Science." Fourthly, for those who desire without delay to enter upon specific professional study, and who have satisfactorily passed upon the studies of the preparatory department and of the Freshman and Sophomore years, certain equivalent studies from other courses may be elected, as they may devote the junior and senior years exclusively to the specific studies of their chosen profession, receiving their degree simply as students of law, medicine, engineering, &c., as they may have been elected. The University is in possession of excellent apparatus for the thorough illustration of chemistry and physics. The museum already contains extensive mineralogical, geological and conchological cabinets, together with many specimens in other departments of natural history; and the reading room and the library are supplied with valuable works for reading and reference.

It will be seen in the above that no course of study is depreciated, that all is harmonized; that a liberal margin of choice is allowed, and that, without running after the chimeras of the age the University is up to what constitutes its real progress in the work of education. It should further be said that connected with the above there is liberal allowance made for healthy physical development and culture by the labors, military drill, and recreations in which the students are permitted to engage; for their training in composition, elocution and the forms of deliberative bodies, in all honorable and gentlemanly department, and the just claims of morality and religion. It gives me pleasure to say that with exceptions so few as to be unworthy of mention our young men have nobly responded to these influences and agencies. Their orderly conduct, their devotion to study and self-improvement, their commodious, and, at their own expense, neatly furnished Society Halls, the condition of the grounds and buildings after having been so long occupied, their kindly and respectful intercourse with the Professors, with the citizens and with one another, all evince that their pursuits and surroundings have tended to elevate and refine, and rightly direct as well as to develop and strengthen their powers. The young man who is incorrigibly idle or vicious, who has not acquired and will not be taught habits of study or gentlemanly deportment is, after due effort for his amendment fails, sent where, if he can do no good, he will at least be likely to do as little harm as possible.

It should furthermore be known that the State educates twenty-two young men, appointed by the Regents, free of expense for tuition

contingent fees, books, stationery, &c. Also, that through the considerate kindness of Dr. Barnes Sears, Financial Agent, and the trustees of the fund left by that far-seeing philanthropist, George Peabody, five hundred dollars have been annually expended in assisting indigent and deserving young men who are studying with a view to qualify themselves as teachers; and that beside the prizes endowed by the Regents, and by Gen. G. W. Brown, some of our most promising students are aided in their efforts to acquire an education by large-hearted and liberal-minded citizens, both in Morgantown and elsewhere. Students are able also, by self-boarding, very largely to reduce the expense of their course; and families have moved into the place for the special purpose of securing the advantages of education, both in the University and in excellent Female Seminary in town. I doubt not these tendencies will continue and increase, and, from the whole, I trust you will see that those to whom you have entrusted the work of the University are not satisfied with the mere formal and perfunctory discharge of duty, but in the best sense of the word are trying to make progress in all possible and desirable directions.

Reference has been made to professional schools. Has not the time fully arrived for the formal and distinct provision of these? The material is on hand, and I trust it may be in your power, without further delay, to devise the ways and means for such schools—at least in law and medicine. Two graduated this year. Not less than four next year. At least fourteen the year following. Why should these young men have to leave their own University and go elsewhere to study the above branches.

I regret to say that but little has as yet been directly accomplished in the Agricultural Department, or by aiding the students in connection with the Labor Corps. I say "directly accomplished," lest any one might think these interests have been ignored. This is not so. In many ways they have been promoted, but the wisdom of more fully establishing and developing these interests, and at as early a day as practicable, is self-evident. Even a small sum placed in the hands of the superintendent of the grounds for this purpose might soon demonstrate the wisdom of the General Government in giving such prominence to this interest by making it immediately and practically useful to the people of the State. The rules for State cadets, drawn up by Captain Pierce, and referred to in my last report, are herewith submitted for your approval.

In this connection I would recommend that such moneys as you may be able to expend for the various purposes of the University, should, as far as possible, be specifically designated and applied. Among other

things, beside the salaries of the Faculty and those whose labors for the Institution entitle them to compensation, this should embrace,

1. An appropriation to the Agricultural Department, to be expended under the direction of the superintendent and executive committee.

2. For the Library, to be expended by the committee on the library.

3. For apparatus and the museum, to be expended by the Faculty.

4. For contingent expenses, to be expended by the executive committee.

I would also recommend that a small sum be expended in binding together a few of the addresses, reports, catalogues, &c., issued during the last three years.

In order also still further to systematise our work, I respectfully submit whether you should not designate from whom, to whom, and by what time, the annual reports of the University should be made. As it is, some of the Professors and officers do not report at all. Some report to the President, some the Regents, some to the Governor and some to both Governor and Regents, while reports have been and made and published in the name of the University by those not connected with the institution, and addressed to no officer or agent of the same. It seems to me that as the Governor is the medium of communication between the Regents of the University and the Legislature of the State so the President of the University should be the agent through whom Regents from the various parties required to render the same should ordinarily be made the Regents. This would enable him more easily, and from responsible sources, to render your Board a connected and comprehensive account of all the interests of the University and would conform your usage to that of other such institutions.

Permit me also most respectfully to suggest that while the Legislature should by all the considerations so well set forth in your former reports to the Governor, all of which acquire additional force as time elapses, be earnestly requested to continue the steady increase of the permanent endowment, still, should it in its wisdom think this cannot be done and at the same time, an appropriation be made sufficient both for the current deficit and the absolutely pressing, *present* wants of the Institution—whether it would not be better to leave the disposal of such appropriation as may be made to the judgment of the Regents to determine how much of said appropriation shall go to the latter and how much to the former object. It seems to me that constituted as your Board is, and personally acquainted as you are with the condition and wants of the work and the demands made upon it the Legislature need not hesitate to trust your unbiassed judgment in this matter. I need not say that the beginnings of such enterprises are always times of special trial and peril. The want of a little

judicious expenditure at the proper time may not only be a source of present embarrassment and suffering but may also entail serious loss long years afterwards.

All these suggestions I make with entire freedom, and confidence in, and submission to your superior judgment and wisdom. And in this connection I may be allowed to say that the profound and hearty acknowledgments of all concerned are due to the many friends of the University who by their counsels and contributions have aided in its success, and spoken in its favor, and especially to the gentlemen of the press, and also to the successive Governors of the State, and members of the Legislature for the noble and friendly encouragement in many ways given, and particularly by the annual appropriations recommended and made. On behalf of the youth of our State and country they deserve our thanks for their considerate regard for interests not always thus cared for. I trust in the steady growth of the University, and the ever increasing amount of good accomplished by it, they will have the just satisfaction of seeing that their benefactions have been well bestowed and improved.

I think, gentlemen, we cannot be too deeply impressed with the fact that the design in which the University was conceived by the legislature, and for which the Regents and faculty have so far harmoniously and energetically labored, is a great and noble one. True it has, as yet, been only partially realized, but in view of the many and great hindrances, and the comparatively limited means at its disposal, it is not too much to say that even more has been accomplished than could have well been hoped for. It only requires time, means, and the same unselfish devotion to the work, the same enlightened and judicious adaptation of the Institution to the best spirit of the age, and especially to the wants and desires of our own people, irrespective of locality, sect or party, and though last, not least, the same measure of His blessing without which nothing is wise, or strong, or good, to realize the noblest ideal of such an enterprise. For this, all must continue to labor. Only a beginning has been made. There must be no resting, no holding back. We can neither afford to travel in the old ruts, nor vainly pursue the wandering and untried ligths of the new. Proving all things, and holding fast that which is good, our motto must be "onward." I have faith to believe that so long as this is so the approbation of man and the blessing of God will be with us.

Mr. Oliver H. Dille and Mr. William E. Jolliff having, with great credit to themselves and satisfaction to their instructors, completed the course of study in their respective departments, I have the pleasure, in the name and by the authority of the Faculty, to recommend

that you approve and authorize the conferring upon the former of the degree of Bachelor of Science, and the degree of *Artium Baccalaureus* upon the latter.

Respectfully submitted,

ALEX. MARTIN,
President West Va. University.

ANNUAL REPORT
OF THE
EXECUTIVE COMMITTEE,
OF
WEST VIRGINIA UNIVERSITY.

EXECUTIVE COMMITTEE'S REPORT.

To the Board of Regents, West Virginia University:

The Executive Committee submit the following report for the year ending June 12, 1871:

The year has been marked by greater prosperity than ever heretofore, and that notwithstanding some pecuniary difficulties under which the University has labored. The tuition receipts have amounted to \$1,946, being an increase of \$126 over any former year, and indicating a corresponding increase in the number of students. The actual cost of maintaining the corps of cadets, which has been nearly constantly up to the maximum of numbers, is about \$500 per annum, to which should be added an equal or larger amount for tuition with which the cadets would be chargeable if pay-students.

Several changes have taken place in the Faculty since your last annual meeting. A vacancy in the Chair of English Literature and Principal of the Preparatory Department, occasioned by the resignation of Prof. F. S. Lyon, and which was filled by the election of Rev. Jas. H. McMechen, A. M., at your extra meeting of August 12, 1870, was again created by the resignation of Professor McMechen, tendered December 5, 1870, to take effect immediately. As the Committee had no power to accept the resignation no action was taken in regard to it. The letter of resignation is herewith presented. The Committee, of which the President of the Faculty is *ex-officio* a member, filled the vacancy temporarily by electing Rev. J. B. Solomon, A. M., late of "Warrenton Female College," North Carolina, as "acting" Professor of English Literature and Principal *pro tempore* of the Preparatory Department, and fixed the rate of compensation at \$1,200 per annum. Professor O. W. Miller, Assistant in the Preparatory Department, having received an advantageous offer to take charge of a college in Northern Illinois, tendered his resignation, to take effect at the close of the fall term, which was accepted, and the Principal of that Department having nominated Mr. D. B. Purinton

to fill the vacancy, Mr. Purinton was confirmed and his salary fixed at \$900 per annum. Mr. M. L. Temple is acting as assistant tutor at a small rate of compensation, in connection with his own studies.

All the changes in the Faculty since the foundation of the University—and that they have not been few is attested by the fact that only two of the original members of that body are still in the service of the University—have been caused by inadequate compensation. It is believed to be poor policy to continue the present rate of salaries with the certainty of constant changes in the future, which are alike detrimental to the progress of the students and the reputation and prosperity of the Institution. An addition of two hundred dollars to salaries at the present time, with the prospect of further increase with the increased ability of the University to pay, would do much to permanently secure the services of the able and efficient corps of instruction now in charge of the several departments.

The appropriations for the additional endowment of the University contemplated by the resolutions of your body passed at the meeting of 1869 and 1870, were commenced by the Legislature at its last session by appropriating \$10,000 for the present year, but without committing the State by express words to any specified amount for the future.—It is earnestly hoped, and believed that by proper representations of the necessities of the University—the annual additions to the endowment will be continued so as to ultimately place this great educational interest of the State beyond all contingency or embarrassment in the matter of its annual revenues. Shortly after the appropriation was made, the Committee drew on the Auditor of State for the amount of same intending to invest it at once in stocks or bonds of the United States as required by the act; but the Auditor declined payment on the ground that the Board of Regents, only, were authorized to draw and invest the same, under the provisions of the act. The failure to have this sum invested has deprived the University of its interest for three and a half months.

The annual appropriation for current expenses was reduced from \$2,855, the estimate submitted in your annual report, to \$2,500, which reduction was made in part for the reason, as stated by members of the Taxation and Finance Committee, that the endowment appropriation would increase the receipts of the University by the amount of interest which it would draw during the current year ending June 15th, for which period of time your estimate had been made. In addition to the deficit created as above, the Auditor has declined payment, for the present, of more than one-half of the amount appropriated, as above, for current expenses; alleging that as the act provides that “No money appropriated hereinbefore may be drawn from the treasury

except as the same shall be actually required for immediate use," and the appropriation being "For salaries of teachers at, and current expenses of, the West Virginia University," (without specifying the end of the year,) and "the second quarter of the school year ending March 31st, 1871," the appropriation would be paid in quarterly or half yearly installments, when it would be properly due. In reply it was stated that the year of the University ended with the close of the Spring term, viz. the third Thursday of June (or commencement day) of each year; that your estimate, upon which the appropriation was based, was for the year ending June 15th, 1871; that the money was actually required for immediate use; and a deficit then existed which would be largely increased by the payment of the salaries for the half year ending with the close of the spring term, and that if the residue of the appropriation was not paid by that date the University would be compelled to borrow funds to meet current expenses, while the appropriation expressly intended for that purpose by the Legislature continued idle in the Treasury. The Auditor declined to change his ruling. The result will be a deficit of about \$1,300 when the salaries for the half year ending June 15, shall be paid.*

The receipts for the current year have been as follows:

Balance on hand, June 1870	\$ 4,607 22
Interest and dividends from endowment	5,714 98
Miller's note \$417.12; Free School Commissioners \$4,308.79.....	4,725 91
Balance from Superintendent grounds and buildings	1,800 00
Sale Bank stock	1,232 00
Hunter's note.....	450 00
G. C. Sturgiss, discount.....	1,939 33
Sale College Laws	3 00
Tuitions.....	1,946 00
One-half appropriation for Current expenses.....	1,250 00
Making a Total, from all sources of.....	23,668 44

The disbursements have been as follows:

Salaries	\$ 10,927 50
Paid on Pay Rolls, by Superintendent, included in report of Special Committee....	3,176 42
Paid by Superintendent, not included in said report.....	1,086 00
Accounts heretofore allowed, but not paid until this year	1,061 99
Paints, oils, lumber, shingles and work.....	504 21
Paid note in Bank.....	4,000 00
Paleontological Cabinet.....	308 00
Regents' prizes.....	80 00
Printing, advertizing, and engraving diplomas	680 42
Books and stationery for cadets.....	851 25
Miscellaneous items, including insurance, traveling expenses, postage, additions to library, reading room, &c.....	741 07
Leaving a balance in the hands of the Treasurer of.....	170 58

\$ 23,668 44 \$23,668 44

Vouchers for the disbursements are on file in the office of the Secretary of the Committee, and are ready for your inspection.

*The residue of this appropriation has since been paid.

The special committee appointed at your last annual meeting to examine the books, accounts, vouchers and papers of the treasurer, Superintendent and Executive Committee, discharged the duty imposed upon them, and made report as directed by your resolution to the Governor, which was published with the annual report. It exhibits the several departments in an entirely satisfactory condition.

Although the Legislature did not make the usual appropriation for insurance on public buildings, the Committee, unwilling to incur any risks of loss by fire, have had the insurance continued to the amount of \$28,000, at a cost of \$260 38.

No appropriation was made to cover the deficit of \$7,450 set forth in your last report, incurred on account of construction of new building. Of this amount, \$5,000 was borrowed from the endowment and is still due from the building fund to the endowment, and provision should be made for refunding it at an early date, together with the interest due on it to the current expense fund. In addition to the amount borrowed from the endowment, the Committee have borrowed the sum of \$2,000 on their individual security and responsibility. For these two sums which with their accrued interest amount to about \$7,870, they ask that provision may be made for early payment. Serving as the members of the Committee do, without compensation, and asking and desiring none, they think it but just to be relieved from any pecuniary responsibility for the debts of the Institution.

During the coming year it is contemplated to improve and beautify the grounds, employing the services of the labor corps as far as possible. The Department of Agriculture, at Washington, has promised to furnish shrubbery, ornamental and fruit trees, seeds and plants, &c., only requiring in return an annual report of the results in agricultural and kindred departments.

The Secretary of War has proffered for the use of the Military Department ordnance and ordnance stores, and small arms and ammunition, equal to the best in use at West Point, simply requiring the execution by the authorities of the University of a bond in a moderate penalty, conditioned for the care and preservation of the property furnished. In view of this liberal offer, and the character and value of the property tendered, it becomes important to make suitable provision for the housing and preservation of the same. Surely the State will not hesitate to supplement the valuable offer of the general government by making such appropriation as will be sufficient for the construction of a suitable building. The officer detailed from the regular army by the President, and in charge of the Department of Military Instruction, has labored under great disadvantages in his efforts to inculcate habits of care, and attention to details, and in

holding the students to a strict accountability for the property entrusted to their custody, and for the preservation of which he is specially charged, owing to the present very inadequate arrangements and accommodations for his department. A moderate sum expended in a suitable building would add very materially to the prosperity and success of the military feature of the school, and greatly reduce the labor and responsibility of the very efficient and invaluable officer in charge.

In concluding, the Committee cannot forbear to express their appreciation of the uniform courtesy that has characterized the relations of the several departments of the University in their intercourse with the Committee, and which has contributed not a little to the prosperity of the past year.

Respectfully submitted,

GEO. C. STURGISS,

Secretary Executive Committee.

Morgantown W. Va., June 13, 1871.

ANNUAL REPORT

OF THE

SUPERINTENDENT OF GROUNDS AND BUILDINGS,

OF

WEST VIRGINIA UNIVERSITY.

SUPERINTENDENT'S REPORT.

To the Honorable Board of Regents of West Virginia University :

I have nothing of special importance, as Superintendent of grounds and buildings, to communicate in this my fourth annual report, regarding repairs and improvements made since my report of January 1, 1871. Allow me to assure you, however, that those made prior to that date are fully meeting in permanency and adaptability our most sanguine expectations. Yet it is to be regretted, that in order to a successful and more complete accomplishment of the objects proposed in the establishment by Congress of this and similar institutions, that for lack of necessary means we have not been able to provide more ample facilities to that end. Owing to the fact that my position as Superintendent enables me to fully realize the imperative demand for further provision for the protection and safe keeping of the ordnance and ordnance stores so munificently bestowed by the General Government, I trust that you will excuse an earnest and pressing suggestion, that you will take prompt measures for the erection of such an armory as will secure an object so highly important. It would seem desirable that those who have been entrusted with the control of an institution promising so much usefulness and foreshadowing great honor to our State, should, as I have no doubt they will, adopt all proper means to render available the State and National endowments. Such ordnance and ordnance stores as are required by our Military Department are now awaiting our requisition at the War Department, but owing to the inadequate arrangements for its protection and safety your Executive Committee have declined to forward the proper vouchers. The importance of sustaining the Military Department and furnishing it with every possible facility is very apparent and fully realized in the improvement and development—mentally and physically—of the young gentlemen connected with it; and permit me to recommend it as worthy of special attention and encouragement.

It would be gratifying to be able to report favorably on matters pertaining to the practical agricultural feature of the institution. My inability to do so, permit me to suggest, arises from almost the entire absence of the proper facilities and appliances. It is true quite a number of the Students have been organized as a Labor corps but whose operations have been directed mainly in preparing the drill ground and repairing the earth works.

It must be quite apparent to your Honorable Board that in order to a full development of the practicability of the agricultural feature as originally contemplated by Congress, it is absolutely necessary to procure a larger area of land, and I would recommend, if you can possibly command the means, a thorough and systematic organization of this department on a more extensive basis.

I hope, gentlemen, you will make a personal examination of the grounds and buildings and authorize such further repairs and improvements as may in your judgment be necessary and proper.

Respectfully submitted,

GEO. M. HAGANS,
Superintendent of Grounds and Buildings.

June 13, 1871.

A N N U A L R E P O R T

OF THE

TREASURER OF WEST VIRGINIA UNIVERSITY.

FOR THE YEAR 1871.

OFFICE OF THE TREASURER, WEST VIRGINIA UNIVERSITY,
MORGANTOWN, WEST VA., June 13, 1871.

To the Board of Regents of West Va. University:

The foregoing exhibit of the receipts and expenditures of the University to date, is respectfully submitted to your honorable Board, showing a balance in my hands of one hundred and sixty-six dollars and four cents.

The following bonds, notes, &c., are held by me as assets of the University:

One Bond of the State of Virginia, interest due from July, 1861.....	\$ 1,842 00
" " " " " " " " " "	1,358 00
Nine U. S. Currency 6s, issue to C. P. R. R.	90,000 00
U. S. 5:20 Bonds of 1868	5,000 00
Amount of loan to building fund.....	5,000 00
Note of M. M. Dent and others, in attorney's hands.....	300 00
Judgment of Monongalia Academy vs. Chalfant & Haymond.....	80 00

. Very respectfully, your obd't servant,

JAMES EVANS,
Treasurer.

SECOND
ANNUAL REPORT
OF THE
BOARD OF REGENTS,
OF THE
INSTITUTION
FOR THE
DEAF, DUMB & BLIND
FOR THE YEAR 1871.



CHARLESTON:
HENRY S. WALKER, PUBLIC PRINTER.

1872.

BOARD OF REGENTS.

HON. WILLIAM G. BROWN, *PRESIDENT.*
REV. D. W. FISHER, *Chairman Ex. Committee.*
J. D. BAINES, *Esq.*
COL. ROBERT WHITE, *Secretary.*
GEORGE W. WASHINGTON, *Esq.*
J. C. PALMER, *Esq.*
COL. CHARLES T. BEALE.

OFFICERS AND TEACHERS.

Principal,
HORACE H. HOLLISTER, A. M.

Intellectual Department,
H. H. JOHNSON, Teacher in the Blind Department.
HOLDRIDGE CHIDESTER, Teacher in the Mute Department.
ROSA R. HARRIS, Teacher in the Mute Department.
LUCY WHITE, Teacher in the Mute Department.

Domestic Department,
MRS. LUCY B. WHITE, *Matron.* DR. S. R. LUPTON, *Physician.*

REPORT OF THE BOARD OF REGENTS.

To His Excellency, J. J. JACOB,

Governor of the State of West Virginia ;

The Board of Regents of the West Virginia Institution for the Deaf, Dumb and Blind, in this their second annual Report, have the honor and gratification of laying before your Excellency this State charity as in a very satisfactory situation. We are pleased to see that the Institution has greatly enlarged its usefulness, as is shown by the fact that the number of pupils have more than doubled since the time of our last report, and their progress in all the various branches of study and discipline has been commendable to themselves and to the officers to whom we have entrusted their immediate charge and care.

The new Board of Regents as appointed by you, in accordance with the act of the last Legislature organized at a special meeting held in April, by re-electing the President and Secretary of the old Board and the Chairman of the Executive Committee. Col. Robert White and George W. Washington, Esq., were chosen additional members of the Executive Committee.

At that meeting a building committee was appointed, consisting of Col. White, Dr. Lupton and the Principal, to whom instructions were given, and to whose charge was entrusted the operation of enlarging and improving our buildings. The Board take great pleasure in reporting that their labor has been faithfully performed and the results accomplished show that the funds appropriated for this purpose have been most judiciously expended. For the general description and adaptation of the additions to the old building you are respectfully referred to the Principal's report accompanying this document. The only change in the officers of the Institution has been the appointment of Miss Lucy White as an additional teacher. The large increase of pupils required this to properly carry out the ends of the Institution.

The efficiency of the Institution and the comfort of the pupils have been largely increased by the purchase of suitable furniture in the school-rooms and other parts of the building, which we were enabled to procure by the appropriation of the last Legislature for this purpose.

The Reports of the Executive committee and the Principal exhibit the receipts and expenditures for this fiscal year. We have examined the expenditures and find them supported by proper vouchers and have found no wasteful extravagance in the internal management of affairs. We believe that everything has been managed with a strict view to the well-being of all the inmates. The health, as the accompanying report of the physician shows, has been such as to give us great confidence in his skill.

Our wants for the coming year are various and set forth at length in the detailed report of the Principal. We feel that we can recommend to the Legislature the granting of each and every amount therein asked for. The great number of mutes and blind persons in the State, requires the speedy completion of the building on the basis now commenced.

In regard to the appropriation asked for current expenses, it is proper to say that this is much less according to our number of pupils than than the actual expense in institutions in any of our neighboring States, and so reasonable that we can confidently recommend its full appropriation.

Among the appropriations asked for by the Principal, we would respectfully represent to your Excellency that the fund appropriated by the last Legislature for the purchase of furniture will prove greatly inadequate to the absolute wants of the Institution in its present enlargement. We have estimated that the amount necessary to purchase sufficient and suitable furniture will be \$1,400.

We would further state that it is, in our opinion, highly important to carry out the requirements of the act establishing the Institution relative to the mechanical education of the pupils.

The object of this Institution being to educate the mute and blind children of the State with a view to their usefulness and comfort in after life, it is obviously important that their education should include the learning of some species of handicraft, which, followed as an occupation, would yield them a livelihood. The mutes make good printers, carpenters, cabinet-makers, shoemakers and tailors; the blind become efficient broom and chair makers. Having at our disposal no fund for providing the means necessary to carry out this end in the way of shops, instructors, implements and material, and encouraged to attempt the establishment of this feature of our Institution, by the well-known success of similar institutions in the like direction, we

would urgently recommend an appropriation for the purpose indicated, amounting to \$2,500

It will be seen that the appropriations asked for and actually needed, in our opinion, to put this charity on a basis of permanent and satisfactory usefulness, will amount in the aggregate to \$29,000, the appropriation of which sum, it is trusted, will recommend itself by every reasonable consideration to the prudence as well as generosity of the Legislature.

We would add that we have taken measures to have the Blind of this Institution instructed in music.

The financial condition of the Institution is evidenced by the report of the Executive Committee and report of the Principal, annexed.

Respectfully submitted,

J. D. BAINES,
President *Pro. Tem.*

REPORT OF COMMITTEE ON BUILDING.

The undersigned, appointed a committee to examine the additions to this Institution now building, and ascertain whether, in the same, they substantially carry out the wishes of the Board in their directions to the Building Committee, and also whether the work in the same has been faithfully done, would respectfully report:

That the additions do substantially carry out the ideas of the Board in that respect, that the plan and character of the additions appear to them to be judiciously conceived and well carried out by said Building Committee.

That the work, so far as it has advanced, appears to be well done and executed in accordance with plans and specifications embodied in the contract made with the builder, Mr. Tobias Mytinger.

The said contract did not contemplate the finishing up of the third story of the building. To finish the same, an appropriation by the Legislature is imperatively needed.

The erection of porticoes for the front of the building and some alteration in the old building, together with a new kitchen of a capacity and character suited to the increased requirements of the Institution, should receive the attention of the Board. We are unable to report the amounts required for carrying on these improvements, but would respectfully refer the Board to the Principal's report for detailed information concerning them.

And we would suggest the propriety of continuing the Building committee, instructing them to proceed to carry out their plan of building and push it to as early a completion as possible.

Respectfully submitted,

C. T. BEALE,
JOHN C. PALMER,
J. D. BAINES.

REPORT OF THE EXECUTIVE COMMITTEE.

*To the Board of Regents of the West Virginia Institution for the Deaf,
Dumb and Blind.*

Your Executive Committee beg leave to report that they have examined the accounts of the Principal down to the end of the fiscal year, October 1, 1871, and find them correct.

The fiscal affairs of the Institution will all appear from the detailed statement of the Principal which accompanies his report, and is here referred to. This detailed statement of the Principal is found to be correct and to agree with the drafts upon the treasury and the disbursements made, supported by satisfactory vouchers.

D. W. FISHER,
ROBERT WHITE,
Executive Committee.

A copy—teste:

ROBERT WHITE, *Secretary.*

DEAF, DUMB AND BLIND ASYLUM.

Statement of the Executive Committee for the fiscal year beginning December 15th, 1870, and ending September 30th, 1871.

CURRENT EXPENSE FUND.

CR.

By balance on hand.....	\$81 57
“ appropriation for 1870-71	4,000 00
“ requisition of April, 1871.....	1,500 00
“ “ “ May, “	2,000 00
“ “ “ July, “	1,000 00
“ “ “ Sept., “ (outstanding).....	1,000 00
Total.....	<u>\$9,581 57</u>

DR.

To paid on drafts of Principal out of appropriation for 1870-71.....	\$4,081 57
“ paid on draft of Principal.....	3,911 52
“ draft of Principal (outstanding)	27 98
“ balance on hand.....	1,560 50
Total.....	<u>\$9,581 57</u>

CONSTRUCTION FUND.

CR.

By requisition of April, 1871.....	\$1,000 00
“ “ “ May, “	3,000 00
“ “ “ June, “	2,000 00
“ “ “ August, “	3,000 00
“ “ “ September, “	2,000 00
Total.....	<u>\$11,000 00</u>

DR.

To drafts of the Principal for contractor of new building.....	\$8,822 80
“ draft to Architect.....	375 00
“ balance on hand.....	2,302 20
Total.....	<u>\$11,000 00</u>

FURNITURE FUND.

CR.

By requisition of April, 1871.....	\$500 00
“ “ “ June, “	500 00
“ “ “ August, “	500 00
“ “ “ September, “ (outstanding).....	500 00
Total.....	<u>\$2,000 00</u>

DR.

To drafts of Principal.....	\$1,448 26
“ balance on hand.....	515 74
Total.....	<u>\$2,000 00</u>

RECAPITULATION.

RECEIPTS.

Current expense fund.....	\$9,581 57
Construction fund.....	11,000 00
Furniture fund.....	2,000 00
Total of receipts.....	\$22,581 57

EXPENDITURES

Current expense fund.....	\$8,021 07
Construction fund.....	9,697 80
Furniture fund.....	1,484 26
Total of expenditures.....	\$18,203 13

BALANCES ON HAND.

Current expense fund.....	\$1,560 50
Construction fund.....	2,302 20
Furniture fund.....	515 74
Total on hand.....	\$4,378 44

SUMMARY OF APPROPRIATIONS ASKED.

To complete building.....	\$3,500 00
“ build verandas.....	500 00
“ build kitchen, bakery, bath rooms, &c.....	2,000 00
For closing rear porch, &c.....	600 00
“ improvement of grounds, fences and out buildings.....	500 00
“ furniture.....	1,400 00
“ mechanical instruction.....	2,500 00
“ current expenses for year	18,000 00
Total needed	<u>\$29,000 00</u>

PHYSICIAN'S REPORT.

Gentlemen of the Board.

The health of the inmates of the Institution since its establishment has been generally good, and the condition of the pupils will bear a favorable comparison with that of children in their regular homes. No case of a serious character has occurred. Shortly after the opening of the Institution, in the month of November, 1870, an epidemic of Diphtheria of a mild form prevailed to a limited extent--eleven cases in all, which yielded in a few days to appropriate treatment.

During the month of January following, eight cases of Ophthalmia occurred that yielded to treatment without impairing the vision in a single instance.

With the exception of an occasional case of diarrhœa and colds, resulting from the changes of the seasons, the health of the inmates has been very satisfactory. The general healthfulness of the locality, and good care on the part of the officers have contributed largely to this result. With the hope that, in coming years, we may have as favorable a condition to report, this is,

Respectfully submitted,

S. R. LUPTON,
Attending Physician.

A copy from the record--teste:

ROBERT WHITE, *Secretary.*

REPORT OF THE PRINCIPAL.

To the President and Board of Regents of the West Virginia Institution for Deaf, Dumb and Blind,

GENTLEMEN: With the close of another fiscal year it becomes my duty to report to you the facts and circumstances connected with the operation of your Institution, its present condition, and a summary of its future wants. Owing to certain changes in the act passed by the last Legislature, this report will cover a period of only ten months.

It is with devout gratitude to Almighty God that we can record a year of general prosperity and healthfulness. There has been no case of serious illness among the pupils; there has been constant advancement in all departments, and the number of pupils has more than doubled, thus increasing the usefulness of the establishment in a corresponding degree. And we have bright hopes for the future, for it is believed that at no distant day you will have a building complete in all its appointments, equal to any in the land for general convenience and economy of management, and of sufficient capacity to accommodate for many years to come all deaf mutes and blind persons of proper age in the State.

Within the present year I have admitted into the Institution thirty-three new pupils, and have been compelled to reject several for want of possible accommodations. The number now in the Institution is fifty-seven, of whom ten are blind, and forty-seven deaf mutes. The oldest is twenty-five, the youngest eight, and the average age sixteen years.

The pupils are arranged in four classes and under four instructors. All the blind are in one class. A few of the newly admitted mutes, having enjoyed certain advantages heretofore, were placed in the highest classes. But the greater part were formed into one class under Miss Lucy White, who had already acquired considerable facility in the use of signs. The progress already made by this class is sufficient evidence of the ability and enthusiasm of the teacher and her adaptation to the duties to which you have appointed her.

The general advancement by the pupils has been very satisfactory; and I have reason to believe that in many cases the hopes of friends have been more than realized. It is gratifying in this connection to

record the fact that all the blind are learning to read raised print, and this is the more satisfactory when we remember that several of them are above the age of twenty years. The more advanced mutes read the journals of the day understandingly, and most of those of one year's standing write intelligible letters to their friends.

The two classes of persons here gathered enter the Institution under widely different circumstances, to which their training must correspond. The blind pupil has a knowledge of the English language equal to his seeing associates, and is ready at once to begin the acquisition of useful facts and to enter upon a course of mental discipline such as the Institution provides. The mute has no language except the rude pantomime by which he makes known his daily wants. He scarcely realizes the existence of a verbal language.

With the use of certain appliances and apparatus the blind pupil is trained in the same way that his seeing brother is taught, in our common schools. Indeed, it would not be impossible to educate them together. But the fact that the blind have never been so taught is very good proof that they never will be, and evidence of the necessity of an Institution for their special benefit.

The mute, after he enters the Institution, acquires the sign language almost spontaneously. By its aid the skillful teacher explains to the pupil the meaning of various combinations of letters. For to him who has never heard, words, instead of being sounds, or the combinations of sounds, are nothing but the combinations of letters as symbols of ideas. Word by word the deaf mute must acquire his knowledge of English. It is a slow and laborious process, but not hopeless or in vain, as is shown by the lives of twenty-five thousand educated mutes who are useful citizens in this land.

Our arrangements for the care and training of the pupils will be best understood by a reference to the daily routine of institution life. The night watchman rings the morning bell at five o'clock and thirty minutes, and calls the boys; while the female attendant takes charge of the girls. All rise at six. Breakfast is served at seven—the officers and pupils eating at the same time and in the same room. All the meals are plain and nutritious, and as varied as circumstances will admit. We aim to make the pupils social while in the dining-room; to this end each table is occupied by both boys and girls, seated upon opposite sides. After breakfast the pupils pass the time in amusement or work. The boys assist in whatever is to be done around the building; the girls engage in domestic duties under the direction of the matron. At nine all the pupils attend morning chapel exercises, conducted by the Principal or one of the Professors. With the blind this exercise is the same as in ordinary schools. For the mutes a passage

of scripture is written on the large slate in the chapel and explained in such a way as to make it comprehended by nearly all the pupils. Prayer is then offered. The whole exercise occupying, generally about fifteen minutes, is conducted in the sign language. From chapel the pupils march to their respective school rooms and remain until twelve, with the exception of fifteen minutes recess at 10:30. From school the pupils go directly to the dining-room for dinner. After dinner, till 1:30, the pupils generally spend the time in recreation. We have school again from half-past one till half-past three. As school closes for the day the mutes assemble in the chapel for evening prayers. Supper is served at five o'clock. Immediately after supper prayers are held for the blind. Night study commences at seven, always under the charge of an instructor. The younger pupils go to bed at eight; the older ones study till 8:30 and retire at nine. On Saturday we have school for two hours in the morning; then follows bathing. The remainder of the day is spent in visiting the town or in other recreation. On Sabbath morning the blind attend church in the village, when weather and other circumstances will permit. Services are held in the chapel at 10 A. M. for the mutes; and at 3 P. M. all attend Sabbath school in the building, where the plain gospel truths are inculcated without any sectarian tenets. As the whole household resembles one family in its organization, the attendance upon religious exercises and instruction is made a duty the same as in any well-regulated family. Order is of the utmost importance in an establishment like this. We constantly drill the pupils to move with precision, and in going to and from the dining-room, sitting-rooms, chapel and school rooms the pupils move in regular procession under the charge of monitors.

The same regularity and precision upon which we so much rely for the culture of our pupils, is constantly exercised for their health. Our almost total exemption from sickness deserves more than a passing notice. Many of our pupils, from their very infirmity, are largely predisposed to disease. But a wholesome diet and proper care have, under the blessing of our Heavenly Father, thus far protected us. And I cannot speak too highly of the co-operation of the Matron to this end, and of our practice of referring to the Physician the first symptoms of disease and strictly following his directions.

The finances of the Institution are in a much more satisfactory condition than at the date of my last report. It is believed that the system which you have adopted for the disbursement of funds satisfies every reasonable demand.

The receipts during the present fiscal year are :

By drafts on the Rev. D. W. Fisher, Chairman of the Executive Committee,	
From Construction Fund.....	\$8,697 80
From Furniture Fund.....	1,484 26
From Current Expense Fund.....	8,021 07
Received from R. W. Gilkeson on subscription.....	100 00
Received from Insurance dividend.....	1 00
	<hr/>
	\$18,304 13

The disbursements are :

Cash paid out as per vouchers :	
For construction.....	\$8,697 80
For furniture.....	1,489 77
For current expenses.....	8,305 76
	<hr/>
Total.....	\$18,493 33

In my report of last year the necessity of enlarging your building was respectfully brought to your notice. The application which you made to the Legislature for a building appropriation was generously met; and as the result, we have an additional story on the main building, one wing nearly completed and the other under roof. In order to give the structure a harmonious and pleasant effect, the old building has been remodelled, and the whole built in the French style of architecture; while the greatest forethought has been exercised to make the interior convenient for the purpose designed. The detailed drawings, plans and specifications were furnished by Jackson C. Gott, Esq., Architect, Baltimore, Maryland. The wings are built of brick each thirty feet by seventy, and with three stories, including Mansard, above basement. The whole building presents a front of one hundred and ninety-four feet. The new parts are devoted almost entirely to the use of the pupils, the north wing for the boys and south wing for the girls. The first floor furnishes sitting, with corridors leading to the dining-room chapel and school room. The second and third floors furnish dormitories and hospital rooms. The dinning-room and chapel and most of the private rooms are in the old building. The rear wing has been fitted up for school rooms.

In all our changes we have constantly in view the necessity of providing separate apartments for the blind and the deaf and dumb. The radical differences which exist between them because of their infirmities facilitate this separation. From my own experience I feel free to say that it is easier to effect a separation between mutes and the blind, than between either of these classes and a department for persons possessed of all their senses. Our plan of enlargement contemplates four dormitories, four sitting-rooms and the necessary separate school-rooms. Thus one building will furnish nearly all the advantages of two distinct Institutions.

With the fund appropriated for furniture we have furnished all the school-rooms with new desks, chairs, and large slates, and other necessary apparatus. The chapel has been furnished with settees of an approved pattern sufficient to seat one hundred and twenty persons. We have still a portion of this fund left to supply necessary furniture for the new parts of the building soon to be completed under our present appropriation as we occupy them. When completed as now commenced, the building will be of capacity to accommodate one hundred pupils and allow one thousand cubic feet in the dormitories to each occupant and corresponding room in other parts of the building. How soon this limit will be reached I cannot tell, but from applications already received, I feel warranted in asserting that we shall have a number sufficient to give us a good classification, and to excite a healthy enthusiasm among the pupils; and not too many to prevent the personal influence of each officer of the house reaching each individual pupil. It is under these conditions that we may hope to secure the highest possible good to those entrusted to our care.

The wants of your Institution for the coming year deserve careful consideration. A building is under process of construction, to complete which an additional appropriation will be needed. No more pupils can be admitted until more room is provided. Rejected applicants are waiting. Others will apply. Many who now seek admission will soon be too old, and thus lose forever the advantage of an education; living and dying without a knowledge of their own nature or destiny.

The upper story of the main building and wings needs to be completed throughout, which will require an appropriation of \$3,500. The architect has furnished plans for three verandas, one in front of the main building, and one in front of each wing. The cost of them will be about \$500. Our present kitchen accommodations are very inadequate and inconvenient. The want of new and enlarged facilities in this department will be still more pressing when we add to the number of inmates. A new kitchen should be built with a *bakery, store-rooms, bath-rooms, and rooms for servants*. This cannot be done without a special appropriation of \$2,000 at least.

To enter the school rooms now from the main building it is necessary to pass along an open porch. By closing the North side of this a hall can be formed which will be a continuation of the central corridor of the main building, and give communication between all parts to all the inmates without the necessity of passing into the open air. An appropriation of six hundred dollars is asked for this purpose.

A small appropriation of about \$500 to improve the grounds and build some necessary outbuildings, is very desirable. When the

whole building is completed we shall need more furniture to supply our increase of inmates. For this I recommend that you ask \$1,400. If means and facilities are furnished the number of inmates next year will be largely above the average of this year, and require a larger appropriation. I have now on file *eighteen* unadmitted applicants, and a list of *thirty-nine* persons of proper age and condition, many of whom will apply as soon as there is room to receive them. From this it is highly probable that our number next year will not be less than eighty, or about twice the average of the past year. From the experience of the past year, it is evident that not less than \$18,000 will be required for current expenses.

The musical instruction of the blind has not thus far received that attention which it deserves. On account of their limited number it may not be desirable to appoint a teacher for this purpose alone. The greatest good could probably be accomplished by employing some suitable person to take charge of this in connection with other duties, until the number of blind would justify the appointment of a professor of music.

The want of shops which I brought to your notice in my last report becomes greater with the increase of pupils, and I respectfully ask your consideration of this matter at this time.

In an appendix to this you will find a list of the pupils in attendance within the year, and appropriate acknowledgements for courtesies received.

I cannot close without mentioning, in behalf of the unfortunate, our many obligations to the gentlemen of the Board for their kind interest, and to Col. White and Dr. Lupton, not only for their unwearied discharge of official duties, but their labors in superintending the enlargement of your buildings. We have now passed through the most trying days of the institution, in which all the officers have cheerfully co-operated for the general good. The many inconveniences incident to our pioneer work are mostly over and we soon hope to be able to devote all the energies of the officers directly to the personal welfare of the inmates.

As we enter upon another year we would again commend this noble charity to the care of a kind Providence, ever distrusting ourselves and looking to Him alone for guidance.

Respectfully submitted.

HORACE H. HOLLISTER.
Principal.

A copy from the Record—Teste :

ROBERT WHITE, Secretary.

West Virginia Institution for Deaf, Dumb, and Blind, Oct. 1, 1871.

APPENDIX.

CATALOGUE

OF

PUPILS UNDER INSTRUCTION WITHIN THE YEAR.

DEAF AND DUMB.

NAME.	POST OFFICE.	COUNTY.
Balsby, Jacob F.....	Lubec.....	Wood.
Bartlett, Melissa.....	Bone Creek.....	Ritchie.
Bowen, Benjamin T.....	Slanesville.....	Hampshire.
Breemer, Matilda.....	Wheeling.....	Ohio.
Britt, Medora S.....	Kanawha Salines.....	Kanawha.
Carroll, Lloyd J.....	West Union.....	Doddridge.
Correll, Augustus A.....	Falling Springs.....	Greenbrer.
Dayton, Hester A.....	Lubec.....	Wood.
Delinger, Lydia.....	Wardensville.....	Hardy.
Dodd, Lewis S.....	Bridgeport.....	Harrison.
Ford, Elijah A.....	Glenville.....	Gilmer.
Ford, Mattie D.....	Glenville.....	Gilmer.
Fowler, J. H. Veasy.....	Fowler's.....	Brooke.
Gary, Robert D.....	Moundsville.....	Marshall
Gregg, Alverta L.....	Wheeling.....	Ohio.
Guin, Polly J.....	Parkersburg.....	Wood.
Halpin, William.....	Wheeling.....	Ohio.
Harrison William H.....	Little Georgetown.....	Berkeley.
Hayes, A. Dudley.....	Bunner's.....	Marion.
Inghram, James F.....	Ravenswood.....	Jackson.
Inghram, Joseph M.....	Ravenswood.....	Jackson.
Jarrett, Eliza.....	Charleston.....	Kanawha.
Laffen, John M.....	Faunlight.....	Wetzel.
Mason, Martha E.....	German Settlement.....	Preston.
McIntire, Richard A.....	Brothersville.....	Marion.
McKibben, David J.....	Bull Creek.....	Wood.
McMechen, J. Hanson.....	Wheeling.....	Ohio.
Meredith, Millie E.....	White Oak.....	Ritchie.
Morris, Ira L.....	Winfield.....	Putnam.
Norton, Nora.....	Paw Paw.....	Morgan.
Park, Henry F.....	Ravenswood.....	Jackson.
Paxton, Edward S.....	New Creek.....	Mineral.
Pickens, Mollie.....	Peel Tree.....	Barbour.
Pierson, Benton.....	Pleasant Retreat.....	Clay.
Pierson, William.....	Pleasant Retreat.....	Clay.
Piles, John L.....	Huntersville.....	Pocahontas.
Piles, Henry F.....	Huntersville.....	Pocahontas.
Poling, Catharine.....	Philippi.....	Barbour.
Roberts, Sylvanus.....	Hamlin.....	Lincoln.
Samples, James.....	Clendenin.....	Kanawha.
Samples, Joseph.....	Clendenin.....	Kanawha.
Samples, Nancy.....	Clendenin.....	Kanawha.
Satterfield, Harriet J.....	Nuzum's.....	Marion.
Sturn, William L.....	Winfield.....	Putnam.
Thompson, Fannie J.....	Parkersburg.....	Wood.
Vogt, Frederick W.....	Wheeling.....	Ohio.
Wagoner, John W.....	Frankfort.....	Mineral.
Ware, Emma J.....	Grafton.....	Taylor.
Watson, Chap.....	Wheeling.....	Ohio.
Whitaker, Joseph A.....	Cold Stream.....	Hampshire.

BLIND.

NAME.	POST OFFICE.	COUNTY.
Armstrong, Edward.....	Clarksburg.....	Harrison.
Edwards, William W.....	Mason City.....	Mason.
Hays, Elvina F.....	Claysville.....	Mineral.
Kester, Jefferson D.....	Bridgeport.....	Harrison.
Lawrence, William M.....	Kanawha Salines.....	Kanawha.
Mersyman, Harry.....	Wellsburg.....	Brooke.
Morgan, Julia.....	Palatine.....	Marion.
Ruble, Amanda M.....	Parkersburg.....	Wood.
Sallaz, William.....	Jackson C. H.....	Jackson.
Smith, William.....	New Haven.....	Mason.
Webster, William M.....	New Haven.....	Mason.
Woody, Lewis.....	Charleston.....	Kanawha.
Deaf Mutes.....		50
Blind.....		12
Total.....		62

The publishers of the following journals will please accept our thanks for copies sent free to the pupils :

Daily Intelligencer, Wheeling.
 Weekly Register, Wheeling.
 State Journal, Parkersburg.
 Gazette, Parkersburg.
 Times, Parkersburg.
 West Virginia Monitor, Parkersburg.
 Advertiser, Moorefield.
 Charleston Herald, Charleston.
 Baptist Record, Charleston.
 Wirt County Democrat, Wirt C. H.
 Mineral County Gazette, Piedmont.
 Silent World, Washington, D. C.
 Deaf-Mute Advance, Jacksonville, Illinois.
 Mute's Chronicle, Columbus, Ohio.
 Deaf-Mute Home Circle, Omaha, Nebraska.

Acknowledgments are due to the officers of the Baltimore and Ohio R. R. for favors to the pupils ; also to the proprietors of stage lines from the railroad to Romney ; also to Atkinson & Leonard, State agents, for special favors in procuring a Howe sewing machine. This machine is admirably adapted to our purposes, as is shown by the fact that most of the mute young ladies have already learned to operate it.

Copies—Teste :

ROBERT WHITE, Secretary.

DIRECTIONS FOR THE ADMISSION OF PUPILS.

I. All deaf mutes and blind persons in the State of sound mind and body, between the ages of eight and twenty-five years, are entitled to admission free of charge, except for clothing and traveling expenses. It is earnestly requested that parents of children too young to be admitted, immediately place themselves in correspondence with the Principal in reference to the future training of their children.

II. Children when brought should be provided with summer and winter clothing, all plainly marked with the owner's name. A sum of money not less than \$5, should be left with the Principal for incidental expenses. Whatever is unexpended at the close of the year will be returned. Each pupil should have a good trunk. Clothing will be furnished to indigent pupils.

III. The sessions of the school commence on the second Thursday of September in each year, and continue for the space of forty weeks. The regular term of pupilage is five years; and the Principal may, with the consent of the Board, select for an additional term of three years, such as would be especially benefitted thereby.

IV. All applications should furnish the following information :

1. The name and age.
2. Was the applicant born deaf or blind? Or at what age did he become so? Cause?
3. What is the degree of deafness, or blindness?
4. What is the physical and mental condition of the applicant?
5. Has any instructions been given?
6. Are any relatives similarly afflicted?
7. Give name, occupation and post office of parents.
8. Was there any relationship between parents before marriage? If so, what?
9. Has applicant ever had any contagious disease? If so, what, and when?
10. Has applicant been vaccinated?

On application to the Principal, a blank form containing these questions will be furnished.

V. Pupils from other States can be admitted for \$200 a year in advance.

VI. It is found impossible to furnish board, lodging, etc., to persons visiting the Institution.

VII. The Institution is open to visitors from 9 to 12 A. M., and from 1½ to 3½ P. M., every day except Saturday's and Sunday's.

VIII. Daily stages run from New Creek and Patterson's Creek depots, Baltimore and Ohio railroad, and Moorefield to Romney; and a tri-weekly stage from Winchester, Va.

IX. All applications, and letters concerning Institution matters, should be addressed to H. H. Hollister, Romney, West Virginia. All letters for pupils should be addressed in the care of the Principal.

X. In sending boxes or packages always prepay charges, and add as part of the direction: "In care of agent at Patterson's Creek depot." Also inform the Principal, by letter, of the sending and contents.

ITEMS OF EXPENDITURES

FOR FISCAL YEAR ENDING SEPTEMBER 31, 1870.

Salaries	\$3,132 93	
Wages	588 67	
Temporary Hire	93 00	
Freight and Express	140 35	
Furniture (previous to special appropriation for)	218 40	
Live Stock	125 20	
Coal Oil and Lamps	90 50	
Coal	50 45	
Wood	253 25	
Repairs	149 05	
Painting and Glazing	68 30	
Dry Goods	63 23	
Drugs, &c.	45 63	
Slates, Books and Reports	318 30	
Stationery and Printing	26 54	
Travelling Expenses	367 10	
Telegrams	6 75	
Clock	5 30	
Soap	38 60	
Butchers' Meats	439 54	
Bread and Crackers	455 32	
Butter	442 82	
Apples	22 35	
Flour	115 24	
Oysters	13 75	
Hardware and Tools	70 12	
Coffee	110 44	
Cheese	13 22	
Eggs	22 98	
Fruit	29 13	
Vegetables	113 87	
Tea	16 42	
Vinegar	17 28	
Sugar	164 43	
Poultry	17 93	
Clothing	112 50	
Matches	4 60	
Postage and Revenue Stamps	67 10	
Groceries	178 32	
Molasses	90 54	
Sundries	6 11	
Total for current expenses		\$8,305 76
Furniture (under special appropriation)		1,489 77
Construction		8,097 80
Total		\$18,593 33

EIGHTH
ANNUAL REPORT
OF THE
DIRECTORS & SUPERINTENDENT
OF THE
WEST VIRGINIA
HOSPITAL FOR THE INSANE,
FOR THE YEAR 1871.



CHARLESTON:
HENRY S. WALKER, PUBLIC PRINTER.

1872.

OFFICERS.

DIRECTORS:

A. E. SUMMERS, PRESIDENT, Kanawha County.

DANIEL DONEHOO, Hancock Co. G. W. FRANZHEIM, Ohio County.

S. G. SHAW, Mason Co. JOHN RATHBONE, Wood County.

THOMAS C. GREEN, Jefferson Co. A. A. LEWIS, Lewis County.

A. M. WOODS, Hardy Co. THOS. A. EDWARDS, Lewis County

T. B. CAMDEN, M. D., - - - - *Medical Superintendent.*

A. H. KUNST, M. D., - - - - *Assistant Physician.*

MRS. MARY B. JACKSON, - - - *Matron.*

MRS. MELVINA MOORE, - - - *Assistant Matron.*

MISS EMMA T. MOORE, - - - *Supervisor.*

R. J. McCANDLISH, - - - - *Treasurer.*

DIRECTORS' REPORT.

To His Excellency, J.J. JACOB,

Governor of West Virginia:

SIR:—In obedience to the laws of the State, the Directors of the West Virginia Hospital for the Insane respectfully submit the following report for the fiscal year ending September 30th, 1871:

INTERNAL AFFAIRS.

There were 207 patients in the Hospital at the date of the last annual report, and during the year 66 were admitted and 32 discharged or died. The whole number under treatment during the year was 273.

The sanitary condition of the Hospital has been good during the year, and nothing like an epidemic has appeared. In a few weeks we will have in the neighborhood of 300 patients in Hospital. While we will be able to empty the jails and relieve private families of the insane, and make these unfortunate persons infinitely more comfortable than they could be in the jails, besides affording them proper medical attention at a saving to the State of from six to ten dollars per week to each patient, yet they will be more crowded than they should be, and consequently more liable to epidemic. We deem it our duty to urge the necessity of making more room as speedily as possible.

FINANCES.

The current expenses for the year have been \$23,795.65.

On the first of October, 1870, the balance remaining in the hands of the Treasurer of the Hospital, was	\$3,176 90
In hands of Dr. R. Hills, Superintendent.....	6,852 96
Less amount returned to Treasurer.....	3,023 01
	3,829 95
Amount drawn by the Treasurer of the Hospital from the State Treasury during the year.....	21,000 00
Amount returned from construction fund.....	7,304 87
“ “ by Dr. Hills, Superintendent.....	3,023 01
“ received “ “ from pay patients.....	735 16
	\$30,069 89

Amount disbursed for current expenses:

By Dr. Hills, Medical Superintendent	\$17,484 45
“ “ “ “	80 60
“ Dr. Camden, “ “	6,230 60
	\$23,795 65
Balance on hand belonging to current expense fund.....	\$15,274 24

Of which sums there is in the hands of—

J. McCandlish, Treasurer.....	\$14,504 78
Dr. Camden, Superintendent	769 46
	\$15,274 24

At the last session of the Legislature the sum of fifteen (\$1500) hundred dollars was appropriated as a transportation fund, but owing to the unusually large number of patients that will be received in the next few weeks, that sum will prove entirely inadequate, and certificates of indebtedness will have to be issued to sheriff's and other parties bringing patients to the Hospital. A careful list of the certificates issued will be forwarded to you, before the meeting of the Legislature, in order that they may be provided for.

The probable number of patients in the Hospital, for the next year, will be three hundred, and provision should be made for the support of that number.

Current expense for 300 patients at \$2.60 per week for each.....	\$40,560 00
Amount necessary for transportation fund.....	2,500 00

This estimate is for the support and transportation of patients from March 1, 1872, to March 1, 1873. It is estimated that the amount of Current Expense Fund on hand, with the four (\$4000) thousand dollars balance of last current expense appropriation, (for which a draft has been drawn by R. J. McCandlish, Treasurer of the Hospital, upon the State Treasurer,) will be sufficient to meet the current expenses until March 1, 1872. It will, however, be necessary to make an additional appropriation on the account of transportation to meet the deficiency mentioned, as the estimate of twenty-five (\$2500) hundred dollars for transportation is intended only for the period between March 1, 1872, and March 1, 1873.

The improvement of the laundry and the purchase of new machinery has been made, but the eight hundred dollars appropriated March, 1870, for that purpose, still remains in the hands of the Treasurer of the Hospital, as the parties from whom the purchases were made have not yet drawn for the amount due them.

WATER.

Owing to the inadequate supply of water furnished by the spring above and back of the Hospital, a very large portion used in the Hospital has to be pumped from the river, and during the dry seasons the supply is dependent entirely upon an engine, and if any accident should happen the engine, the Hospital would be without water excepting what could be brought by hauling. We cannot, therefore, too strongly urge the necessity of making some provision by which a constant supply of *pure* water can be furnished, as we are now not only dependent upon an engine but the water in the dry season is frequently muddy and impure. We feel confident that a reservoir will obviate every difficulty and enable the Hospital to have a full supply of good water at all times.

In this connection we may refer to the danger from fire to a large amount of State property represented by this institution. The board have doubted their authority to effect an insurance. Should the property remain uninsured, the full supply of water to be obtained as indicated would prove a valuable safeguard, and even in the event of insurance, the establishment of this reservoir would greatly lessen the premium to be paid on the policy.

We respectfully recommend an appropriation of six thousand dollars for this purpose.

ENLARGED ACCOMMODATIONS.

The strong and frequent appeals to our sympathy from the friends of the insane in jails and private families for more Hospital room induced us at our meeting in July to direct the building committee to make certain changes from the original design in the two three-story sections of the west wing. This has been done at a cost of about one thousand dollars, and thereby good and comfortable rooms have been provided for thirty patients. We also directed certain alterations to be made in the fourth story of the center building in order that it be made suitable for patients. It will accommodate twenty-five more. The hall, made vacant by the removal of officers' families, domestics, &c., to center building, enables us to put thirty patients in there. Thus we have made accommodations for eighty-five additional patients. We think that this will relieve the jails and private families, but the increase of insanity is so great that unless more room is made next season, our jails will soon be filled again. The number of new cases for the month of September was eight. It will be almost impossible to accommodate any considerable number of new patients in addition to those soon to arrive. We will have in a few weeks, in one half of the building, twenty-five more than Drs. Kirkbride and Stribling estimated the entire building to be capable of accommodating. When we consider that 70 per cent. of the insane that are put under proper treatment in a Hospital during the first three months of their attack are cured, and only 18 per cent. are cured of those that are received into Hospital after the lapse of the first year, we think it sufficient to appeal to the sympathy of every tax-payer in the State, and to make him willing to bear his proportion of the tax until ample room is furnished for this unfortunate class of our fellow-citizens, instead of having them thrown into the cells of our county jails, there to remain until almost all hope of their recovery is gone. But there is an additional reason why the next section should be put up next year. Our predecessors, expecting this section to be built at an early day, left recesses in the walls of the central part of the main building, where it

is proposed to connect with the first section north of center building, which recesses have greatly weakened the walls at a point where the greatest strength is required, being immediately at the point of intersection with the *spire post*. As soon as the walls of the wing building are erected, all risks from severe winds acting upon the spire in a way to spread or damage the structure will be obviated. This, with the great necessity for more room, impels us to urge the erection, next season, of the first section of the north wing. This section when completed will furnish accommodations for one hundred patients, which we hope will be sufficient room for several years. We estimate that seventy-five (\$75,000) thousand dollars will be necessary to complete this section, and most respectfully recommend to your Excellency that the next Legislature make an appropriation of that amount for that purpose.

NEW OFFICERS.

At our meeting in April, Dr. T. B. Camden was elected Medical Superintendent, to fill the vacancy made by the resignation of Dr. R. Hills, and entered upon his duties the first of July. Dr. Camden's strict attention to his duties; the deep interest he manifests in the comfort, pleasure and restoration of the patients, and his economical management of the Institution meets with our warmest approbation.

At the same meeting Mrs. Mary B. Jackson was elected Matron; Mrs. Melvina Moore, Assistant Matron, and Miss Emma T. Moore, Supervisor, all of whom have performed their duties to the entire satisfaction of the board, and we consider that the Institution has been most fortunate in securing their services.

For a more detailed exhibit of the internal affairs of the Institution, we refer to the full and satisfactory report of the Medical Superintendent; also to that of Dr. Hills, late Superintendent, both of which are herewith appended.

CONSTRUCTION.

When we met in April, we found that the work upon centre building had been suspended upon the expiration of the term of office of our predecessors. We directed the work to proceed immediately, and left it in charge of the building committee and Dr. R. Hills, whose resignation did not take effect until July 1st. On that day the building committee, consisting of A. A. Lewis, T. B. Camden and Thomas A. Edwards, were directed to employ a master workman to take charge of the work under their immediate supervision, and we are happy to state that at the close of the fiscal year the center building is *occupied* and *finished*, with the exception of some work to be done on the tower and some little detail to finish up in the fourth story.

We have, during the summer, made some fourteen (1400) hundred feet of new sewerage, repaired a considerable amount of the old, and made necessary repairs upon the roofs, ventilators, &c., of the west wing. We have also contracted for the clearing of forty acres (40) of the Asylum land, in order to make as much of the property as possible available for the support of the Institution. We call attention to the report of the Medical Superintendent in reference to the fences around the Asylum ground, and recommend an appropriation of three thousand dollars for the purpose of building a good and substantial fence.

FINANCE—CONSTRUCTION FUND.

Received during the fiscal year from the State Treasury on account of appropriation made February 26th, 1870	\$7,696 26
On account of appropriation made February —, 1871.....	45,000 00
For material sold, work done and interest refunded.....	194 95
Amount for balance.....	1,129 90
	<hr/> \$66,021 11

There has been paid out during the year as follows:

Amount returned to current expense fund.....	\$7,304 87
For work on center-building, purchasing material for same, repairs on west wing, alterations on same, making and repairing sewerage, making airing courts, and purchasing furniture for halls and center building	53,690 12
Remittance and postage	24 86
Revenue stamps	1 26
	<hr/> \$66,021 11

There remains of the appropriation of February 28th, 1871, the sum of five thousand dollars in the State Treasury, which will be drawn during the month of October, and whatever amount of this sum that may be left after completing the center building will be devoted to making brick, in order that work upon the next section may commence early in the spring. For a more detailed statement of the finances of the institution we refer to the Treasurer's statements of Construction Fund, Current Expense Fund, and Transportation and Laundry Funds, all of which are herewith appended.

DEBT.

Our predecessors, with the view of completing the centre building at as early a day as possible, continued the work after they had exhausted the appropriation made by the Legislature of 1870, and contracted a debt during the months of October, November, December, 1870, January, February, March, and to the twentieth of April, 1871, amounting to the sum of (\$17,594.95) seventeen thousand five hundred and ninety-four dollars and ninety-five cents. We doubted our authority to pay any portion of the debt contracted prior to the twenty-eighth of February, 1871, (the date of the last appropriation,) out of the money appropriated for the "*further* construction of the Hospital,'

and referred the question to the Attorney General of the State, who decided that we could not legally pay it out of that appropriation. Consequently, the debt for the months of October, November and December, 1870, and January and February, 1871, amounting, in the aggregate, to thirteen thousand three hundred and ninety-two dollars and ninety-four cents, is still unpaid and unprovided for. The workmen and the parties furnishing the material, actuated by the laudable desire of hastening the completion of the building, did the work and furnished the material with the expectation of getting their money in a few months, and the long time they have been kept out of it has worked, to many of them, great hardship; we therefore recommend an appropriation, upon the assembling of the Legislature, to pay this indebtedness.

The Institution, with all of its wants, is commended to the best consideration of your Excellency and the Legislature, and the blessing of God is most humbly invoked upon all who contribute, in any manner, to the support, comfort and restoration of the unfortunate inmates.

By order of the Board.

A. E. SUMMERS,
President.

REPORT

OF THE

RETIRING SUPERINTENDENT.

To the Board of Directors of the West Virginia Hospital for the Insane:

GENTLEMEN: I am compelled, from circumstances that you can fully appreciate, to make you a very brief report of the movements of the Institution up to date. Fortunately, little is really required beyond a few figures.

	Males.	Females.	Total.
Number in the Hospital October 1, 1870.....	100	107	207
Admitted to July 1, 1871.....	8	19	27
Total number under treatment.....	108	126	234
DISCHARGES.			
Recovered.....	4	9	13
Improved.....	1	0	1
Unimproved.....		2	2
Died.....	1	7	8
Total.....	6	18	24
Remaining in Hospital.....	102	108	210
Average daily number.....			213
Lowest number has been.....			207
Highest " " ".....			220

RECEIPTS AND DISBURSEMENTS.

Receipts from all sources together with balance on hand October 1, 1870, have been \$21,588 12
 Disbursements for all purposes in the same period..... 18,565 11

Balance\$ 3,023 01

Which has been returned to the Treasury and for which is an accompanying voucher from the Treasurer.

The analysis of expenditures shows, for Current expenses proper, the sum of.....\$17,484 45
 For transportation 1,080 60
 That for Current expenses proper is, with an average of 213 patients, per capita, for
 the nine months 82 00
 And per capita per week 2 16

ACKNOWLEDGMENTS.

I wish to express very sincere thanks for certain favors extended to the Institution, during the fragment of year just ended. First, to our old, constant and repeated benefactor, Mr. John S. Pierson, of New York city, for another instalment of books, for the patients' library, for stereographs, numerous and fine, and a number of pictures for the wall. Also, to Mr. John H. Klippart, Secretary of the Agricultural Society of the State of Ohio, for nine large volumes of reports of that Society. Also, to Mr. Isaac Welton, of Mineral county, West Virginia, for a pair of fine, blooded hogs, known as the Poland China.

To one and all, by whom I have been surrounded, I can only say, in return for uniform kindness, aid, sympathy and assistance, God bless them.

Respectfully submitted,

R. HILLS.

REPORT

OF THE

PRESENT SUPERINTENDENT.

To the Board of Directors of the West Virginia Hospital for the Insane:

GENTLEMEN: I have the honor to present to you that portion of the eighth annual report of this Institution, dating from July 1st, at which time I entered on duty as Superintendent, to September 30th, 1871.

On the 1st day of July last there were in the Hospital,

Males	102
Females	108
Total	210
There were admitted in July	10
" " " August	1
" " " September	28
Total	39
Discharged, cured	2
" Improved (on bond)	1
Total	3
Died in July	1
" August	1
" September	3
Total	5

Remaining in the Hospital on the 30th September, 1871:

Males	118
Females	122
Total	241
The Current Expense for July was	\$1,496 81
" " " August was	2,731 75
" " " September was	2,012 04
Total	\$6,230 60
Cash on hand	769 40
	\$7,000 00
Have drawn from Treasurer as per his report	\$7,000 00

This shows with a daily average of 216½ patients an outlay of \$2 43 per week for each patient, which includes board, clothes, medicines, &c.

It will be seen that the current expense in the last three months has been slightly increased, which may be accounted for from the fact that the fruit season has just passed and that we necessarily had to make provision for the expected increase in the number of patients which will shortly be admitted.

TABULAR STATEMENT OF ALL UNDER TREATMENT DURING THE YEAR.

Entry Number.	Date of Admission.	Sex.	Social Condition.	Number of Attacks.	Duration of Insanity.	Supposed Cause.	Form of Insanity.	Age at first Attack.	Hereditary.	Occupation.	Nativity.	Residence.	Result.
4	Octob'r 22	F 37	Single	1	13 years	Ill Health	Melancholia	27		Milliner	Virginia	Ohio	Died.
5	" "	F 39	"	1	13 "	Unknown	Acute Mania	37		Housekeeper	Ireland	"	Remains.
6	" "	F 37	Married	1	12 "	Domestic trouble	Dementia	35		"	Virginia	"	"
7	" "	F 29	"	1	12 "	Ill Health	Acute Mania	28	H	"	"	Kanawha	"
11	Nov. "	F 34	"	1	12 "	Unknown	"	32		"	"	Marion	"
13	" "	F 41	"	1	12 "	Hereditary	"	31	H	Spinster	"	Harrison	"
15	" "	F 56	Single	1	12 "	Unknown	Monomania	60	H	Housekeeper	Germany	Ohio	"
16	Dec. "	M 25	Married	1	12 "	Masturbation	Dementia	22		Farmer	Virginia	Ohio	"
17	" "	M 4	Married	1	12 1/2 "	Trouble	Acute Mania	43		Carpenter	"	Olmer	"
18	" "	F 37	"	1	12 "	Disseipated husband	"	27		Housekeeper	"	Ohio	"
19	" "	F 37	Single	1	12 "	Onanism	"	23		Laborer	"	Richie	"
20	" "	M 38	Married	1	12 "	"The War"	Dementia	56		Merchant	"	Mason	"
20	Jan. 31	F 45	"	1	13 "	Uterine trouble	Acute Mania	42		Housekeeper	Germany	Ohio	"
21	Feb. 12	M 25	Single	1	13 "	Masturbation	"	20		Cabinet Maker	Virginia	Marion	"
22	April 14	M 56	Married	1	13 "	Intemperance	"	64	H	Shoemaker	"	Kanawha	"
23	May 20	M 23	"	1	13 "	Intemperance	"	20		"	"	Randolph	"
28	June 10	M 47	Married	1	13 "	Intemperance	Dementia	38	H	Farmer	"	"	"
33	" "	M 17	Single	1	13 "	Intemperance	Chronic Mania	40		"	"	Ohio	"
43	July 17	F 48	Widower	1	13 "	Intemperance	Dementia	40		None	"	Harrison	"
44	July 17	M 25	Single	1	13 1/4 "	Intemperance	Chronic Mania	18		None	"	Ohio	"
45	Sept. 12	F 42	Widow	1	13 "	Intemperance	Acute Dem.	34		Army Officer	"	Upshur	"
46	Octob'r 12	F 30	Married	1	13 "	Intemperance	Acute Mania	37		Housekeeper	"	Ohio	"
54	Nov. 28	F 20	Single	1	12 "	Self-abuse	"	19	H	None	"	Levia	"
54	Nov. 28	F 20	Single	1	17 "	Self-abuse	Dementia	19	H	None	"	Call	"
60	Feb. 6	F 20	Widow	1	11 month	Death of Husband	Acute Mania	28	H	Housekeeper	"	Lewis	"
61	May 26	F 44	Married	2	1 year	Affliction	Suicidal	47	H	"	"	Pendleton	"
73	Dec. 8	F 30	Single	1	10 years	Hereditary	Chronic Mania	26	H	"	"	Richie	"
76	Jan'y 10	M 58	Married	1	10 years	Hereditary	Dementia	49	H	Farmer	Virginia	Taylor	Remains
80	April 20	M 20	Single	1	4 "	Imprisonment	Acute Mania	22		"	"	Marion	"
82	May 11	M 41	Married	1	4 "	Parents Cousins	"	38		"	"	Taylor	"
83	May 23	M 38	"	1	2 "	Jalousy	"	34		"	Pennsylvania	Ohio	"
85	June 25	F 20	Single	1	6 "	Uterine	"	21		Housekeeper	Virginia	Dodderidge	"
87	Oct. 12	F 20	Single	1	123 "	Intemperance	Dementia	43		Farmer	Germany	Berkeley	"
88	Nov. 22	M 70	Married	1	118 "	Unknown	"	21		Peddler	Germany	Ohio	"
89	" "	M 38	Single	1	117 "	Masturbation	"	21		Laborer	Ireland	Olmer	"

TABULAR STATEMENT OF ALL UNDER TREATMENT DURING THE YEAR—Continued.

Serial Number.	Date of Admission.		Social Condition.	Number of Attacks.	Duration of Insanity.	Supposed Cause.	Form of Insanity.	Age at first Attack.	Hereditary.	Occupation.	Nat. vity.	Residence.	Result.
	1897.	1898.											
101	Nov.	22	M 50	1	18 years	Fever and low suit	Dementia	32	H	Laborer	Virginia	Mo. roe	Remains
102	"	22	M 64	1	126 "	Intemperance	"	38	"	Peckler	"	Ohio	"
104	"	22	M 62	1	122 "	Affliction	"	30	"	Artist	"	Jefferson	Died
105	"	22	M 38	4	115 "	Unknown	Periodic'l Mania	43	"	Tanner	"	Taylor	Remains
106	"	22	M 52	2	113 "	"	Dementia	39	"	Fanner	"	U. pahr	"
107	"	22	M 50	1	116 "	Syphilis	"	34	"	Millwright	Pennsylvania	Greenbrier	"
109	"	22	M 38	1	115 "	Unknown	"	24	"	Iron Roller	Ireland	Ohio	"
110	"	22	M 38	1	112 "	"	"	25	"	Boatman	Virginia	"	"
111	"	22	M 41	1	110 "	Masturbation	"	31	"	Laborer	"	Raleigh	"
112	"	12	M 28	1	111 "	"	"	17	"	"	"	Barbour	"
113	"	12	M 52	1	116 "	U. known	"	37	"	Gunsmith	France	Jackson	"
114	"	22	M 31	1	116 "	Affliction	"	23	"	Laborer	Virginia	Bandolph	"
115	"	22	M 20	1	118 "	Unknown	"	12	"	Peckler.	England	"	"
116	"	22	F 44	1	120 years	Gastritis	Dementia	24	"	Housekeeper	Virginia	Ohio	"
117	"	22	F 40	1	122 "	Ill health	"	18	"	Fanner's wife	"	Pendleton	Co.
118	"	22	F 71	1	121 "	Unknown	"	60	"	Cooper's "	Pennsylvania	Monongalia	Remains
119	"	22	F 38	1	119 "	Unknown	"	22	"	Laborer's "	Virginia	Wayne	Remains
120	"	22	F 67	1	126 "	Ill health	Chronic M'a	32	"	Housekeeper	Germany	Berkeley	"
121	"	22	F 48	1	119 "	Desertion	Dementia	28	"	"	Massachusetts	Jefferson	"
122	"	22	F 44	1	118 "	Unknown	"	25	"	"	Virginia	Gilmer	"
124	"	22	F 45	1	117 "	Typhoid fever	"	26	"	"	Ireland	Bandolph	"
125	"	22	F 66	2	117 "	Unknown	"	40	"	Widow of laborer	Virginia	Jefferson	"
126	"	22	F 43	1	117 "	"	"	25	"	Housekeeper	"	Bandolph	"
127	"	22	F 41	1	116 "	"	"	20	"	Bricklayer's wife	"	Marion	"
128	"	22	F 45	1	125 "	Ill health	"	18	"	Fanner's "	"	Cabell	"
129	"	22	F 39	1	121 "	Meadles	"	41	"	Physician's "	"	Barbour	"
131	"	22	F 57	1	117 "	Unknown	"	25	"	Fanner's "	"	Brooke	"
132	"	22	F 42	1	117 "	Domestic trouble	"	37	"	Physician's "	Unknown	Lewis	Died
133	"	22	F 44	1	110 years	Desertion	"	27	"	Unknown	Virginia	Logan	Remains
134	"	22	F 38	1	111 "	Sexual derangement	Melancholia	34	"	Fanner's wife	"	Greenbrier	"
135	"	26	F 70	1	220 "	Change of life	Chronic M'a	54	"	Laborer's daughter	"	Marion	"
136	"	30	F 40	1	11 years	Unknown	"	37	"	Washerwoman	Ireland	Ohio	"
137	"	37	F 7	1	1 year	Unknown	Melancholia	?	"	"	"	"	"
138	"	37	F 32	1	1 year	Domestic trouble	"	?	"	Fanner's wife	Virginia	Harrison	"
140	"	29	F 32	1	2 1/2 years	Exposure in army	Chronic M'a	31	"	Fanner	"	Lewis	Cured
142	"	29	M 35	1	2 1/2 years	"	"	39	"	"	"	"	Remains

TABULAR STATEMENT OF ALL UNDER TREATMENT DURING THE YEAR—Continued.

Entry Number.	Date of Admission.	Sex & Age.	Marital Condition.	Number of Attacks.	Number of Admissions.	Duration of Insanity.	Supposed Cause.	Form of Insanity.	Age at first Attack.	Hereditary.	Occupation.	Nativity.	Residence.	Result.
133	Nov. 1867.	20 M 5	Single	1	1	1 unknown	Self abuse	Dementia	?	H	Laborer	Ireland	Harrison Co.	Died
134	Dec. "	4 F 17	Married	1	1	20 months	Constitutional	Melancholia	55 S	H	Housekeeper	Ohio	Brooke	Remains
135	" "	4 F 17	Single	1	1	9 years	Unknown	Dementia	41 S	H	"	Virginia	Hardy	"
136	Dec. "	6 M 34	Widower	1	1	6 years	Intemperance	Dementia	52 S	"	Laborer	Ireland	Ohio	"
137	" "	8 M 26	Single	1	1	1 year	Religious	Acute Mania	28 S	"	"	Pennsylvania	Wetzel	"
138	" "	19 F 28	Married	1	1	1 1/2 years	Hereditary	"	25 S	"	Farmer's wife	Virginia	Taylor	"
139	" "	19 F 28	Single	2	2	12 years	Masturbation	Chronic Mania	27 S	"	Farmer	"	Jackson	"
140	" "	19 F 31	Married	1	1	9 "	Unknown	Dementia	42 S	"	Farmer's wife	"	"	"
141	" "	21 M 27	Single	1	1	1 1/2 "	"	Acute Mania	46	"	Farmer	"	Greenbrier	"
142	" "	22 M 27	Single	1	1	1 1/2 "	"	Acute Mania	46	"	"	"	Lewis	"
143	" "	25 M 18	Married	1	1	1 1/2 "	"	"	46	"	"	"	Monongalia	"
144	1868. Jan'y	1 M 35	Single	1	1	10 "	Unknown	Chronic Mania	55	"	Shoemaker	Unknown	Brooke	Died
145	Feb. "	14 M 24	"	1	1	7 months	"	Acute Mania	23	"	Farmer	Germany	Roane	Remains
146	" "	20 M 24	"	1	1	7 "	"	"	7	"	Unknown	Pennsylvania	Wood	"
147	" "	20 M 17	Married	1	1	12 years	"	Dementia	35	"	Housekeeper	Virginia	"	"
148	Mar. "	14 M 30	"	1	1	1 1/2 "	"The war"	Chronic Mania	53	"	Farmer	"	Kanawha	"
149	April "	6 M 20	"	1	1	2 months	Religious excitement	Acute Mania	20 S	"	"	Ireland	Marion	"
150	" "	7 F 20	"	1	1	11 years	Puerperal	"	20 S	"	Laborer's wife	"	Lewis	"
151	" "	24 M	"	1	1	11 years	"	"	"	"	"	"	Randolph	"
152	" "	24 M	"	1	1	21 "	"	"	"	"	"	"	Ohio	"
153	" "	24 F	Single	1	1	17 "	"	"	"	"	"	"	Wetzel	"
154	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	Harrison	"
155	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
156	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
157	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
158	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
159	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
160	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
161	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
162	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
163	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
164	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
165	1868. Jan'y	1 M 35	Single	1	1	10 "	Unknown	Chronic Mania	55	"	Shoemaker	Unknown	Brooke	Died
166	Feb. "	14 M 24	"	1	1	7 months	"	Acute Mania	23	"	Farmer	Germany	Roane	Remains
167	" "	20 M 24	"	1	1	7 "	"	"	7	"	Unknown	Pennsylvania	Wood	"
168	" "	20 M 17	Married	1	1	12 years	"	Dementia	35	"	Housekeeper	Virginia	"	"
169	Mar. "	14 M 30	"	1	1	1 1/2 "	"The war"	Chronic Mania	53	"	Farmer	"	Kanawha	"
170	April "	6 M 20	"	1	1	2 months	Religious excitement	Acute Mania	20 S	"	"	Ireland	Marion	"
171	" "	7 F 20	"	1	1	11 years	Puerperal	"	20 S	"	Laborer's wife	"	Lewis	"
172	" "	24 M	"	1	1	11 years	"	"	"	"	"	"	Randolph	"
173	" "	24 M	"	1	1	21 "	"	"	"	"	"	"	Ohio	"
174	" "	24 F	Single	1	1	17 "	"	"	"	"	"	"	Wetzel	"
175	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	Harrison	"
176	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
177	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
178	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
179	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
180	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
181	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
182	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
183	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
184	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
185	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
186	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
187	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
188	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
189	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
190	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
191	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
192	" "	24 F	"	1	1	113 "	"	"	"	"	"	"	"	"
193	" "	24 M 30	Single	1	1	150 "	Intemperance	Dementia	80	"	Unknown	Virginia	Ohio	Died
194	April "	24 M 30	Single	1	1	133 years	Puerperal	Dementia	33	"	Laborer	Virginia	Berkeley	Remains
195	" "	24 M 30	Single	1	1	131 "	Hard study	"	19	"	Student	Virginia	Cabell	"
196	" "	24 M 30	"	1	1	128 "	Disappointment	"	21	"	Unknown	"	Jefferson	"
197	" "	24 M 19	"	1	1	131 "	Unknown	"	32	"	"	"	Ohio	"
198	" "	24 M 31	Married	1	1	136 "	Hard study	"	25	"	"	"	Harrison	"
199	" "	24 M 16	Single	1	1	128 "	Unknown	"	18	"	"	"	Ohio	"
200	" "	24 M 31	"	4	4	128 "	"	"	32	"	Laborer	"	Hampshire	"

TABULAR STATEMENT OF ALL UNDER TREATMENT DURING THE YEAR.—Continued.

Number.	Date of Admission	Age	Social Condition	Number of Attacks.	Duration of Insanity.	Supposed Cause.	Form of Insanity.	Age at first Attack.	Buccid.	Homicid.	Hereditary.	Occupation.	Nativity.	Residence.	Result.
	1898.	yr.			Number of Admissions.										
201	April	24 M 49	Single	1	123 years	Unknown	Dementia	26				Laborer	Germany	Greenbrier Co.	Remains
202	"	24 M 53	"	1	123 "	"	"	30				Coach painter	Unknown	"	"
203	"	24 F 45	"	1	125 "	Perplexity	"	30				Housekeeper	Unknown	"	"
204	"	24 M 41	Married	2	121 "	Ill health	"	20				Laborer	"	Pendleton	"
205	"	24 M 17	Single	1	123 "	Injury of head	"	24				Farmer	"	Putnam	"
206	"	24 M 48	"	1	128 "	"	"	20				Shoemaker	Maryland	Jefferson	"
207	"	24 M 47	"	1	118 "	Unknown	"	29				Unknown	Virginia	Harrison	"
208	"	24 F 51	Single	1	124 "	Ill health	"	27				Farmer's daughter	Penn'a	Kanawha	"
209	"	24 F 42	Widow	2	119 "	Dissolute habits	"	23				Laborer's wife	Unknown	Marshall	"
210	"	24 F 41	Married	2	123 "	Ill treatment	"	18				"	Unknown	"	"
211	"	24 M 46	"	1	117 "	Dyspepsia	"	29				Laborer	Virginia	Hardy	"
212	"	24 M 54	Single	3	117 "	Concussion	"	37				"	"	Pocahontas	"
213	"	24 M 54	"	1	117 "	Unknown	"	37				Gardener	Germany	Marion	"
214	"	24 M 41	Single	1	116 "	Ill health	"	25				Laborer	Ireland	Berkeley	"
215	"	24 M 48	Married	1	119 "	Intemperance	"	29				Lawyer	Virginia	Marion	"
216	"	24 M 46	"	1	124 "	Loss of arm	"	22				Laborer	Maryland	Hardy	"
217	"	24 M 61	Single	1	119 "	Unknown	"	42				"	Unknown	Berkeley	"
218	"	24 F 53	Married	2	120 "	"	"	33				Farmer's wife	"	Greenbrier	"
219	"	24 F 49	"	2	116 "	"	"	33				Farmer	"	"	"
220	"	24 M 40	Single	1	114 "	Intemperance	"	26				Laborer	Ireland	"	"
221	"	24 M 36	"	1	128 "	Scarlatina	"	8				"	Maryland	Wayne	"
222	"	24 M 37	Married	1	124 "	Fever	"	33				Physician	Virginia	Harrison	"
223	"	24 M 38	Married	1	113 "	Domestic trouble	"	25				Laborer	"	Jefferson	"
224	"	24 F 40	Single	1	112 "	Unknown	"	28				Housekeeper	"	Greenbrier	"
225	"	24 F 38	Married	3	111 "	Puerperal	"	27				Farmer's wife	"	"	"
226	"	24 M 53	Single	1	120 "	Unknown	"	33				Laborer	"	Kanawha	"
227	"	24 M 25	"	1	119 "	"	"	16				Clerk	"	Jefferson	"
228	"	24 F 54	Married	1	115 "	Small pox	"	49				Laborer's wife	"	"	"
229	"	24 M 28	Single	1	117 "	Unknown	"	21				Laborer	"	Pendleton	"
230	June	16 F 37	Married	3	116 weeks	Puerperal	Dementia	27				Housekeeper	"	Logan	"
231	"	24 F 45	Single	1	112 months	Unknown	"	31				"	"	Preston	"
232	"	27 M 50	Widow	2	112 months	Ill health	Melancholia	28				Farmer	"	Taylor	"
233	July	16 M 34	Single	1	116 years	"	Acute Mania	20				Farmer	"	Jackson	"
234	Sept.	24 F 32	Widow	1	118 months	Epilepsy	Puerperal	32				Washerwoman	"	Mineral	"
235	"	24 F 38	"	1	116 years	Intemperance	Acute Mania	32				"	"	Webster	"
236	"	24 F 38	"	1	116 years	Intemperance	Acute Mania	32				"	"	Ohio	"

TABULAR STATEMENT OF ALL UNDER TREATMENT DURING THE YEAR.—Continued.

Entry Number.	Date of Admission		Age.	Social Condition.	Number of Attacks.	Number of Admissions.	Duration of Insanity.	Supposed Cause.	Form of Insanity.	Age at first Attack.	Suicidal.	Homicidal.	Hereditary.	Occupation.	Nativity.	Residence.	Result.
	1898.	1899.															
250	Sept.	24	M	30	Single	1	19 months	Blows on head	Melancholia	34	S	H		Laborer	Ireland	Ohio	Remains.
251	"	25	M	30	"	1	15 years	Affliction	Acute Mania	46	S			Carpenter's wife	Virginia	Marion	"
252	"	26	F	39	Married	1	13 "	Constitutional	Melancholia	46	S			Farmer	"	Greenbrier	"
253	Oct.	3	M	50	"	1	1 "	"	Suicidal	26	S			"	"	Wood	"
256	"	3	M	22	Single	1	15 years	Epilepsy	Acute Mania	26	S			Housekeeper	"	"	"
257	"	3	F	35	Married	1	15 years	"	Epileptic M.	26	S			Farmer	"	"	"
259	"	6	M	23	Single	1	7 "	"	Acute Mania	11				None	"	Mason	"
260	"	6	M	25	"	1	12 years	Cons. and ill health	"	25				"	"	"	"
261	"	7	M	21	Single	1	16 months	Ill health	Monomania	21				Farmer	"	"	"
262	"	7	M	21	"	1	17 "	Ill treatment	Acute Mania	21				"	"	"	"
263	"	12	M	29	Single	1	18 years	Bodily injury	Chrom. Mania	21				"	"	"	"
264	"	15	F	45	"	1	14 "	"	Dementia	30				None	"	"	"
265	"	16	F	42	Married	1	11 "	Domestic trouble	Melancholia	27				Farmer's wife	Ireland	Lincoln	"
266	"	23	F	27	Single	1	1 week	Sup'd loss of money	Acute Mania	27				Housekeeper	"	Wood	"
267	"	25	F	37	Married	1	11 "	Death of son	Chrom. Mania	20				None	"	"	"
268	Oct.	30	M	20	Single	1	110 years	Epilepsy	Epileptic M.	20				Farmer	Indiana	Upatur	Co.
269	"	30	F	32	Married	1	16 months	Excitement	Melancholia	20				Laborer	Pennsylvania	Peachontas	"
270	"	30	F	32	"	1	10 years	"	Dementia	22				Physician's wife	Virginia	Marion	"
271	Nov.	10	F	30	Single	1	23 months	Constitutional	Acute Mania	22				Farmer	"	Wood	"
272	"	10	F	30	"	sev	19 years	Amenorrhoea	Acute Mania	?				Milliner	Virginia	Hampshire	"
277	"	28	F	40	Married	1	19 years	Disappointed love	Chrom. Mania	31				"	"	Berkeley	Remains.
279	"	31	F	40	Single	1	11 "	"	Melancholia	31				Nurse	"	Ohio	Remains.
280	1899	"	"	"	"	1	15 years	"	Dementia	30				"	"	"	"
281	Jan.	14	F	46	Single	1	123 "	"	Chrom. Mania	28				Daugh. of team'r	Virginia	Morgan	"
282	"	16	F	47	"	1	17 "	Intemperance	"	24				"	"	Upsalur	"
283	Feb.	19	M	25	"	1	17 "	"	Acute Mania	14				Housekeeper	Ireland	Cabell	"
284	March	9	M	21	Single	1	17 "	Disappointed love	Dementia	14				Coal digger	Virginia	Wood	"
286	"	12	M	38	"	1	17 "	"	Acute Mania	?				"	Germany	Marshall	"
289	"	12	F	38	"	1	17 "	"	Dementia	17				Housekeeper	Virginia	Kanawha	"
290	"	25	F	23	Single	1	16 years	Dysmenorrhoea	Nyn. Mania	17				"	"	Boone	"
291	"	25	F	23	"	1	15 months	"	Dementia	17				Daugh. of Phys'n	"	Putnam	"
292	April	14	F	46	Married	2	15 months	"	Acute Mania	44				Farmer's wife	"	Taylor	Remains.
293	"	16	M	40	"	2	33 months	Bodily injury	Melancholia	44				Farmer	"	Caboun	Cured.
294	May	31	F	28	"	sev	15 "	Hereditary	Acute Mania	44				Farmer's wife	"	Lewis	Remains.
297	"	31	F	28	"	1	15 "	Jalousy, &c.	Acute Mania	44				Plasterer & mason	Prussia	Ohio	Remains.

TABULAR STATEMENT OF ALL UNDER TREATMENT DURING THE YEAR.—Continued.

Serial Number	Date of Admission	Age	Sex	Social Condition	Number of Attacks	Duration of Insanity	Supposed Cause	Form of Insanity	Age at First Attack	Suicidal	Homicidal	Hereditary	Occupation	Nativity	Residence	Result
296	June 1899	8 F	30	Married	1	1 19 mos.	Jealousy, &c.	Melancholia	29				Laborer's wife	Nova Scotia	Hancock	Remains
300	June 20	F 30	Single	1	1 19 mos.	Seduction	Intemperance	Melancholia	28				Housekeeper	Virginia	Pendleton	"
301	Aug. 12	M 71	Married	1	2 9 years	Intemperance	Chronic M's	Chronic M's	62				Farmer	Penn'a	Marshall	"
302	Aug. 14	F 39	"	3	3 1 mo.	"	"	Acute Mania	36				Wife of clerk	Virginia	Berkley	Cured
303	Sept. 25	F 45	Single	1	1 2 mos.	Ill health	Unknown	"	34				Housekeeper	"	Randolph	"
304	Oct. 1	F 41	Married	1	1 9 years	"	"	Dementia	32				"	"	Braxton	Remains
305	"	F 57	"	1	1 9 years	"	"	Acute Mania	48				"	Unknown	Gilmer	"
306	"	F 19	Single	1	1 3 weeks	"	"	Melancholia					"	Virginia	Ohio	"
308	"	M 25	"	1	1 3 mos.	Onanism	" Severe labor "	Acute Mania	16				Wagonmaker	Ohio	Upshur	Cured
310	"	F 27	Married	2	1 3 mos.	" Severe labor "	"	Acute Mania	17	S			"	Ohio	Brooke	"
311	"	F 23	Single	1	1 2 years	Menstrual	"	Dementia	21				"	Ohio	Marshall	Died
312	"	F 23	Single	1	1 1 year	Constitutional	"	Acute Mania	26				"	Virginia	Randolph	Remains
313	"	F 36	Married	1	1 1 year	"	"	Acute Mania	26				"	"	Jefferson	Remains
317	"	F 45	Single	4	2 3 weeks	"	"	Acute Mania	26				"	"	Ritchie	Died
315	Jan. 1870	M 70	Single	1	1 2 years	Business troubles	"	Melancholia	55				Merchant	Ohio	Hancock	Remains
216	"	F 29	"	1	1 19 years	" Disap'd love "	"	Acute Mania	27				"	Ohio	Grant	"
322	Feb. 9	M 23	Single	1	1 1 year	Unknown	"	Acute Mania	22				"	Kentucky	Ohio	Remains
323	Mar. 24	F 25	Married	1	1 8 mos.	"	"	Acute Mania	24				"	Virginia	Harrison	"
324	"	F 33	"	1	1 9 years	Exposure, &c.	"	Melancholia	24				"	"	Tyler	Cured
327	"	M 27	"	1	1 19 mos.	"	"	Melancholia	25				"	"	Randolph	Remains
328	"	M 48	"	1	1 19 mos.	"	"	Melancholia	25				"	"	Kanawha	"
329	April 11	F 46	Married	2	1 2 years	Intemperance	"	Acute Mania	36				"	Virginia	Marshall	Cured
329	"	M 54	"	1	1 16 months	Menstrual	"	Chronic Mania	46				"	"	Jackson	Remains
330	"	F 25	"	1	1 16 months	Menstrual	"	Acute Mania	35				"	"	Wetzel	"
331	"	M 35	Single	1	1 13 "	Fractured skull	"	Melancholia	25				"	"	Hardy	Cured
333	May 3	F 37	"	1	1 16 "	"	"	Melancholia	36	S			"	"	Ohio	Remains
334	"	F 37	"	1	1 13 "	"	"	Melancholia	36				"	"	Mercer	"
335	June 3	F 37	Married	1	1 13 "	"	"	Acute Mania	33				"	"	Monongalia	"
337	"	F 33	Married	1	1 17 years	"	"	Chronic Mania	28				"	"	Preston	"
338	"	F 35	"	1	1 14 "	"	"	Dementia	28				"	"	Gilmer	"
339	July 4	F 45	"	1	1 16 weeks	"	"	Melancholia	41				"	"	Pendleton	"
341	"	F 33	"	1	1 16 weeks	"	"	Melancholia	33	S			"	"	Gilmer	Cured
342	"	F 30	"	3	2 13 years	"	"	Acute Mania	26				"	"	Mason	Remains
343	August 8	F 36	"	4	1 13 years	"	"	Acute Mania	26				"	"	Wetzel	Cured

TABULAR STATEMENT OF ALL UNDER TREATMENT DURING THE YEAR.—Continued.

Serial Number	Date of Admission	Social Condition	Number of Attacks	Duration of Insanity	Supposed Cause	Form of Insanity	Age at First Attack	Hereditary	Occupation	Nativity	Residence	Result
1870.												
344	Aug. 31	F 25 Married	1	1	Epilepsy & Deception	Puerperal	22	H	Farmer's wife	Virginia	Randolph Co.	Remains
345	Sept. 6	F 24 "	1	1	Suppression of lochia	Acute Mania	24 S	H	Housekeeper	"	Taylor Lewis	Cured
346	Oct. 8	F 18 "	1	1	Unknown	Acute Mania	47	H	Housekeeper	"	Harrison	Cured
347	Nov. 8	F 34 "	1	1	Heret. and tobacco	Melancholia	30	H	Not stated	Ohio	Harrison	Unimp'd
348	" 16	F 30 "	1	1	Unknown	Melancholia	30	H	"	Ohio	Harrison	Remains
349	" 24	F 30 Widow	1	1	"	"	30	H	"	Ohio	Harrison	"
350	Dec. 3	F 30 Single	2	2	Disease of spine	Acute Mania	30	H	"	Ohio	Harrison	"
351	1871.											
351	Jan. 4	M 32 Married	1	1	Hereditary	Dementia	28	H	Farmer	"	Upshur	"
352	" 6	F 45 Single	2	2	Unknown	Acute Mania	25	H	Housekeeper	"	Greenbrier	"
353	" 11	F 67 "	1	1	Constitutional	Chronic Mania	67	H	"	"	Braxton	Died
354	" 14	F 31 Married	1	1	Hereditary	Acute Dementia	30	H	Not stated	"	Harrison	"
355	" 18	F 26 Single	3	3	Supp'd menstruation	Acute Mania	22 S	H	House work	Ohio	Harrison	Remains
356	" 25	F 35 "	1	1	Menstrual derangement	"	22	H	Seamstress	Ohio	Wirt	"
357	" 25	F 40 "	2	2	"	Melancholia	22	H	House work	Ohio	Wirt	"
358	Feb. 2	F 30 Married	1	1	Hereditary	Chronic Mania	41 S	H	Housekeeper	Ohio	Pendleton	"
359	" 7	F 14 "	1	1	Not stated	Acute Mania	27	H	Farmer's wife	"	Wayne	"
360	" 7	M 26 Single	1	1	Epilepsy	Acute Mania	16	H	Farmer	"	Upshur	Improved
361	" 17	M 40 Married	3	3	Debility	"	27	H	"	"	Harrison	Cured
362	" 17	M 50 Single	1	1	Onanism	Chronic Mania	32	H	"	"	Lewis	Remains
363	Mar. 8	F 19 "	1	1	Supp'd menstruation	Melancholia	18	H	House work	"	Barbour	Cured
364	" 11	F 25 Married	1	1	Jecundity	"	28	H	Not stated	"	Lincoln	Remains
365	April 10	F 16 Single	1	1	Deranged menstruation	Chronic Mania	35	H	None	"	Lewis	"
366	" 12	M 21 "	1	1	Onanism	Dementia	20	H	Clerk	"	Kanawha	Died
367	" 13	F 36 Married	2	2	Not stated	Acute Mania	19	H	Not stated	"	Barbour	Remains
368	" 14	M 26 Married	1	1	Hard work	"	28	H	Farmer	"	Monongalia	Improved
369	" 31	F 21 "	1	1	Unknown	"	24	H	Farmer's wife	"	Pendleton	Improved
370	June 12	F 70 "	1	1	"	"	24	H	"	"	Barbour	Remains
371	" 25	M 25 "	2	2	Injury to head	Dementia	35	H	Farmer	"	Mason	"
372	" 27	M 45 "	1	1	Religious excitement	"	36	H	Glass Blower	"	Ohio	"
373	July 12	M 31 Single	1	1	Loss of money	Acute Mania	31	H	Farmer	Canada	Wood	Died
374	" 13	F 40 Married	1	1	Child bi th	Periodical Ma.	31	H	Laborer's wife	Bavaria	Berkeley	Remains
375	" 14	M 17 "	2	2	Hard study	Melancholia	22	H	Farmer	Ohio	Upshur	Died
376	" 14	M 24 Single	1	1	Studying	Dementia	22	H	Not stated	Ohio	Marion	Remains
377	" 14	M 48 Married	1	1	Not stated	Chronic Mania	35	H	Farmer	"	"	Remains

TABULAR STATEMENT OF ALL UNDER TREATMENT DURING THE YEAR.—Continued.

Entry Number	Date of Admission	Age	Sex	Social Condition	Number of Attacks	Duration of Insanity	Supposed Cause	Form of Insanity	Age at First Attack	Hereditary	Occupation	Nativity	Residence	Result
378	July 19	M	30	Married	1	20 years	Hereditary	Dementia	30	H	Farmer	Virginia	Monongalia Co.	Remains
379	do	F	37	"	1	6 "	Epilepsy	"	31			Germany	Cabell	"
380	July 21	F	42	Widow	1	2 "	Grief	Acute Mania	40		Housekeeper	Pennsylvania	Ohio	"
381	" 28	F	72	Single	1	10 "	Unknown	Melancholia			Farmer	Virginia	Lewis	"
382	" 29	M	29	Married	1	17 months	Epilepsy	Epileptic Mania	30	H	"	"	"	"
383	Aug. 12	M	40	"	1	10 years	"	"			"	"	"	"
384	Sept. 1	M	48	"	1	1 "	Exposure & Syphilis	"			Housekeeper	"	"	"
385	" 6	F	37	"	1	5 months	Supp'd menstruation	Melancholia			"	"	"	"
386	" 8	F	24	Single	1	19 months	Epilepsy	Dementia			None	Germany	Jackson	"
387	" 18	F	36	Married	2	14 months	Death of child	Melancholia	21	H	Housewife	Virginia	Marshall	"
388	" 30	F	30	Single	1	16 "	Not stated	"			Seamstress	Not stated	Pendleton	"
389	Sept. 21	M	36	Married	1	Unknown	Constitutional	Epileptic Ma.			Farmer	Virginia	Doddridge	"
390	" 22	M	40	"	1	1 year	Unknown	Periodical Ma.	22		Laborer	Unknown	Tyler	"
391	" 22	M	57	"	6	13 months	Intemperance	Dementia	28	S	Laborer	Virginia	Greenbrier	"
392	" 25	F	48	Single	1	13 years	Dysmenorrhoea	Monomania			Seamstress	Not stated	"	"
393	" 25	F	39	Married	1	14 months	Abuse of husband	Dementia			None	Not stated	"	"
394	" 26	F	53	"	1	12 months	Droopy	Melancholia			Farmer's wife	Virginia	Berkeley	"
395	" 26	F	25	"	1	13 "	Aban. by husband	"			None	England	Wirt	"
396	" 27	F	25	"	1	12 "	Unknown	"			Housewife	England	"	"
397	" 27	F	23	"	1	19 years	Typhoid fever	Melancholia	24		Laborer	Virginia	"	"
398	" 27	M	32	Single	1	11 "	Intemperance	"	31		Nail feeder	"	"	"
399	" 27	F	38	"	1	11 "	Not stated	Melancholia	38	S	House work	"	Brooke	"
400	do	M	32	"	1	11 "	Torpid liver	"			Farmer	"	Grant	"
401	do	F	36	Single	1	12 years	"	"	24	S	"	"	"	"
402	do	M	56	"	1	18 years	Bad health	"	50	S	Farmer	"	Harrison	"
403	Sept. 28	M	61	Married	2	27 & 8 m.	Domestic troubles	Chronic Mania	42		Laborer	Not stated	Wayne	"
404	do	M	63	"	2	27 & 8 m.	"	Dementia	42		Farmer	Virginia	"	"
405	do	M	24	Single	1	11 years	Pneumonia	"	13	H	"	"	"	"
406	do	M	37	"	1	11 "	Epilepsy	Epileptic Mania	31	H	"	"	Raleigh	"
407	do	M	28	Married	1	16 "	Eruption on the brain	"	13	H	"	"	Fayette	"
408	do	M	34	Single	1	18 "	"	"			None	"	"	"
409	Sept. 30	F	46	Married	sev.	15 months	Study	Acute Mania	16	S	Housekeeper	"	Roane	"
410	do	M	23	Single	1	15 years	Unknown	"			Laborer	"	"	"
411	do	M	32	"	1	19 "	Fright	Dementia			"	"	"	"

At the July meeting of your Board, the necessity of courts or yards to enable patients to take outdoor exercise, was presented for your consideration, and concurring in the views expressed, you passed an order to have two additional yards fitted up. This has been done, and they, as well as the one in use, have been well seated with stationary benches.

The good resulting from their use has been very apparent. Those who from necessity were compelled to be kept in rooms, and the halls, were freely turned out in the yards, but not without warnings from the attendants and forebodings on my part; but I am happy to say that none but the best results have followed. Those who were weak and bleached have become strong and healthy, and well sunburnt.

At the same time we were instructed to provide amusements for the use of the patients. These have been procured: four Bagatelle tables, one set "German ball game," gum balls, croquet, three boards and plates for pitching "hundreds," two Zeotropes, and eleven additional slides for the magic lantern. With this latter instrument we can now by the use of the walls of the new chapel, cast pictures of seventeen feet in diameter, which present a magnificent spectacle, and by the aid of this means of entertainment we hope to amuse the patients through many wintry hours which might otherwise be dreary.

These, with a patent swing, and the pony carriage, which, when the weather permits, we use daily around the grounds, over a nice road paved with cinder, (which has been made since your last meeting) and the daily ride in the two horse carriage, the evening walks, sewing, knitting, tatting, crotchetting, for the females, and light work for males, reading, and the religious chapel service on Sundays, keep them pretty well employed. This I consider of the greatest importance as a curative means. To break up the train of morbid ideas, and to develop new and healthier ones; as well as to keep them in good bodily health.

THE SUPPLY OF WATER.

We are now dependent upon steam, with all its machinery, which, at any time may get out of order, for our daily supply of water for the entire building, and it is pumped constantly from the river for immediate use. If any accident should occur, the bursting of a pipe, the breaking of a valve, or any part of the machinery, we would be in an uncomfortable situation. No institution of this kind should be dependent upon such uncertain means for so great a necessity.

This Hospital should, by all means, have a cistern or reservoir on the elevated ground back and above the buildings. This could at all times be kept full of water and by its own gravity would supply any portion of the building, and in case of fire, the building could be flooded

in a few minutes. If the Hospital is to be insured this precaution would materially lessen the cost.

At times the river, upon which we are entirely dependent for our supply of water, gets so muddy and low, that it is almost impossible to use it, and it is with difficulty that it can be pumped at a very low stage. All these inconveniences could be avoided by the cistern spoken of. The estimated cost of a cistern to contain 10,000 barrels is \$6,000, and I hope you will urge upon the Legislature the necessity of making the appropriation.

THE FENCING AROUND THE HOSPITAL GROUNDS

are giving way, and we are suffering daily from the want of having the building shut off from the surrounding town. Our gardens and grounds are not respected, and property is lost. The patients cannot take proper outdoor exercise, and a great many other inconveniences make it absolutely necessary that the grounds should be enclosed with a good substantial high fence. I respectfully ask that \$3,000 be appropriated for that purpose.

Yielding to the demands of humanity, and unable to resist the appeals that have been made from all quarters of the State to make room and remove the insane from the jails of the State where they were daily growing worse, and becoming incurable, your Board thought it advisable (and properly too) to utilize certain attic rooms in the west wing of the building which had never been used or contemplated to be used in the original design, and by widening the hall, and opening communications, and raising the ceiling from eight to fifteen feet, making a dining room, parlor, and other necessary changes to fit up the rooms for patients. All of this has been done, and we are now ready to receive thirty new patients in this portion of the building. This change has been accomplished at a cost of \$40.00 for each patient. It will accommodate. The usual cost in building hospitals is \$1000.00 for each patient. The officers of the Hospital have not occupied the rooms on the fourth story of the center building which were originally designed for their own use, but have given way to provide additional room for this unfortunate class. Four large rooms have thus been provided, at scarcely any expense, which will accommodate twenty patients, making in all fifty more than was contemplated by any one. By these changes, with the hall that has just been occupied by patients, we will be enabled to take eighty additional patients.

This much has been done since your last meeting, and it will readily be seen that these changes have not only been of great benefit to the insane of the State who are languishing in the jails, but, financially, you have lifted a heavy burthen from the State.

I am informed that the insane who were supported in jails cost from \$5 to \$12 per week. One sheriff informed me a patient in his jail cost \$1.50 per day for three years, exclusive of clothing. The cost of supporting them in the Hospital will not exceed \$2,60 per week, including food, cloths, and medical attendance. Thus for the patients we can accommodate by the changes spoken of, you will have saved the State a very large sum per annum and have placed them in much more comfortable quarters and with greater facilities for treatment and care than they could have had in jails.

Dr. Stribling, of the Staunton Hospital, and Dr. Kirkbride, of the Pennsylvania Hospital, calculated the capacity of this Hospital to be for 250 patients when entirely completed. It is now but half done and in a very short time we expect to have near 300 in it, and from the number of new applications we have had in the last month, it is probable that many will still be left in the jails. Although our Hospital has been free from epidemics and is enjoying comparatively good health, we should not be unmindful of the fact that crowded hospitals, prisons and ships are more liable to be visited with epidemics than those not crowded, and an epidemic in a crowded house like this would be attended with serious results.

To obviate any of the evils spoken of as well as to enable us to have more halls and rooms to classify the different grades and forms of insanity, which is of the greatest importance in its treatment, as well as to accommodate the constantly increasing demand for room for patients, I hope it may be your pleasure to urge upon the next Legislature the great necessity of making an appropriation sufficient to complete the first section east of the center building which will when completed accommodate near one hundred patients and will relieve the Hospital of its crowded condition, and will perfectly accommodate every insane person in the State whether in the jails or private families. And I feel confident that after your successful exertion in relieving the State of so heavy a burden of taxation for the future, and after you have been able to make so many more comfortable and have placed them in a better condition in every way and at so small an outlay, none who have friends and relatives in this Institution will ever say aught against the tax of five cents on the one hundred dollars which will put up the wing spoken of. And those who have been more fortunate will gladly show their thankfulness for the blessings they enjoy by a like contribution. For of all misfortunes to which we are liable that of loss of mind is most to be deplored and should have our warmest sympathies and care.

THE ANNUAL CURRENT EXPENSE FUND

for 1872 will necessarily exceed the preceeding year's from the fact that there are a greater number of patients to support and clothe. For 300 patients (the probable number for this fiscal year) at \$2.60 per week, we shall need (\$40,560) forty thousand five hundred and sixty dollars. This being one of the vital necessities requisite for running the institution, it is unnecessary to urge its appropriation as it *cannot be dispensed with*.

THE TRANSPORTATION FUND

has heretofore been \$1,500 for a much less number of patients, and in view of this fact we ask that \$2,500 be appropriated. This fund is for the purpose of conveying patients to and from the Hospital.

From the fact that we have been enabled to admit a greater number of patients than was contemplated when this fund was appropriated last year, all that was in the hands of the Treasurer has been expended, and it not being sufficient to defray the expenses of all those admitted up to this time, I have, at the suggestion of the Governor, been giving certified accounts to the persons (to the sheriffs, generally) who brought the patients to the Hospital. This debt will have to be met by a special act of the Legislature.

I am unable at this time to state the entire amount of these certificates from the fact that those who will hereafter be admitted, will have to be received in the same way. The entire amount, however, will be reported to the Governor in time for the Legislature to take action on it at its next session.

ACKNOWLEDGMENTS.

It gives me much pleasure to acknowledge the following contributions:

Rev. Dyer of New York city, for eighty volumes of handsomely bound books which I have named the "Dyer Library."

Mrs. C. J. Moore, for two volumes nicely bound books on Music. Ladies Repository, monthly.

Beecher Magazine, monthly, Trenton, N. J.

Democrat, weekly, Weston W. Va.

Wirt county Democrat, weekly, Wirt Court House W. Va.

Mason county Journal, weekly, Point Pleasant, W. Va.

Preston county Journal, weekly, Kingwood, W. Va.

Wheeling Intelligencer, weekly, Wheeling, W. Va.

Wheeling Register, weekly, Wheeling, W. Ua.

Mineral county Gazette, W. Va.

Western Christian Advocate, weekly, Cincinnati, O.

Pittsburgh Christian Advocate, weekly, Pittsburgh, Pa.

Religious Telescope, weekly, Dayton, O. \

To the Rev. Fisher, Rev. Hughes, and other ministers, we are under obligations for the regular Sunday chapel services, which are so much appreciated by the patients.

THE OFFICERS.

My thanks are due to Dr. Kunst, the assistant physician, for his valuable aid and assistance in performing the arduous duties that daily devote upon us.

The matron and assistant matron and supervisor have performed their several duties to the satisfaction of the officers of the Institution, and I am happy to say that nothing that could be done to advance the comfort, health or happiness of the patients has been left undone by them.

Our Institution has been blessed with its usual good health. For which we acknowledge our thankfulness to the Ruler of all, and may His blessing still continue to hover over our Hospital.

Respectfully submitted,

T. B. CAMDEN, M. D.,

Superintendent West Va. Hospital Insane.

WESTON, WEST VA., *September 30, 1871.*

A N N U A L R E P O R T

OF THE

TREASURER OF HOSPITAL FOR THE INSANE,

FOR THE YEAR 1871.

West Virginia Hospital for the Insane in account with R. J. McCANDLISH, Treasurer, for the year ending Sept. 30, 1871.

Dr.

Cr.

CURRENT EXPENSE ACCOUNT.

1870.		1871.		1870.		1871.	
Nov. 11	To amount paid R. Hills, Superintendent.			Sept. 30	By balance		
Dec. 6	" " do.	\$2,000 00		Sept. 1871.	" amount returned from Construction fund	\$3,176 90	
Jan. 7	" " do.	1,000 00		Jan. 6	" "	4,000 00	
Feb. 10	" " do.	4,000 00		Feb. 10	" "	3,304 87	
	Balance.	3,000 00					
		481 77					
		\$10,481 77				\$10,481 77	
June 16	To amount paid R. Hills, Superintendent.	\$3,000 00		20	By balance		\$481 77
July 1	" " " T. B. Camden, "	1,000 00		6	" draft on Auditor		3,000 00
Sept. 16	" " do.	3,000 00		30	" "		4,000 00
	" " do.	3,000 00		26	" "		7,000 00
	Balance.	14,504 78		8	" cash paid by Dr. R. Hills		3,023 01
				1	" draft on Auditor		8,000 00
				8	" "		
		\$24,504 78			By balance	\$24,504 78	
				Sept. 30		\$14,504 78	

Respectfully submitted,

R. J. McCANDLISH,

Treasurer.

Weston, W. Va., Sept. 30th, 1871.

West Virginia Hospital for the Insane in account with R. J. McCANDLESH, Treasurer, for the year ending Sept. 30, 1871.

DR.

"CONSTRUCTION ACCOUNT."

CR.

1871.		1870.			
		Jan.	Feb.		
6	To amount returned to "Current Expense Fund,"	\$ 4,000 00		By cash of R. Irvine, for brick.	\$ 28 50
6	" " " " " "	3,394 87	Nov.	" " draft on Auditor at 90 dys, disc'd at 1st N. Bk. Pg. \$6,000 00	
6	" " " paid on October Pay Roll.	8,367 25	Dec.	" " Less discount and stamp.	118 77
	" " " orders as per parcel marked "A."	435 30		" " " " " "	
	" orders on November Pay Roll.	843 18	20	" " " " " "	4,881 25
	" " " December "	559 01		" " Less discount and stamp.	
	" " " January "	507 30	1871.	" " Interest refunded by 1st Nat. Bank Parkersburg.	4,807 51
	Balance.	1,372 90	Jan.	" " draft on Auditor at 30 dys. disc't at 1st N. Bk. Pg. \$6,000 00	62 86
			Feb.	" " Less discount and stamp.	41 91
				" " " " " "	
				" " Less discount and stamp.	4,938 75
				" " " " " "	
			April 17	" " Less discount and stamp.	4,938 75
				" " cash of D. W. Anawalt, for brick.	40
					\$19,829 93

TREASURER'S REPORT.

33

West Virginia Hospital for the Insane in account with R. J. McCANDLISH, Treasurer, for the year ending Sept. 30, 1871.

CR.

"CONSTRUCTION ACCOUNT"—continued.

DR.

1871.		1871.		1871.		1871.	
May	20	To amount paid on Pay Roll from and after April 23.	\$ 1,062 82	April	20	By balance.	\$ 1,372 90
June	1	" " " May Pay Roll	7,538 96	May	6	" draft on Auditor	10,000 00
	2	" " " Feb. " " " " " \$60 00		June	20	" " " " " " " "	10,000 00
		" " " Nov. " " " " " 61 60			30	" " " " " " " "	10,000 00
		" " " Oct. " " " " " 37 85		July	31	" " " " " " " "	2,000 00
July	30	" " " on June Pay Roll	159 45	August	2	" cash of J. Knight, for pump	\$28 63
	14	" " " March Pay Roll	12,342 37			" " J. Ashrunt " planing	7 00
August	2	" " " April " " " " " 1,146 01	2,906 51			" " F. M. Chalfant, plaster	7 05
		" " " July " " " " " 6,449 83				" draft on Auditor	42 68
Sept.	2	" " " (Supplemental)	162 22	Sept:	30	" cash of F. M. Chalfant, for brick	5,000 00
		" " " Aug. Pay Roll	6,991 00			" " P. Tierney, for bedsteads	3 60
		" (Supplemental)	73 36			Balance	15 00
30		" amount paid on Sept. " " " " " 9,005 43					1,129 90
		" " " Exchange, on remittances and postage	24 86				
		" " " for revenue stamps	1 26				
			\$47,564 08				\$47,564 08
Sept. 30		To balance.	\$ 1,129 90				

Respectfully submitted,

R. J. McCANDLISH,

Weston, West Virginia, Sept. 30, 1871.

Treasurer.

West Virginia Hospital for the Insane in account with R. J. McCANDLISH, Treasurer, for year ending Sept. 30, 1871.

DR.

"TRANSPORTATION OF PATIENTS FUND."

CR.

1871. Jan. 20 Sept.	7 To amount paid R. Hills, Superintendent. " " T. B. Camden, " "	1870.		By balance " " draft on Auditor. " " " "	
		Sept.	30		
		\$1,000 00			\$1,016 07
		1,016 07			500 00
					500 00
					\$2,016 07

Respectfully submitted,

R. J. McCANDLISH,

*Weston, West Virginia, Sept. 30, 1871.**Treasurer.*

West Virginia Hospital for the Insane in account with R. J. McCANDLISH, Treasurer, for year ending Sept. 30, 1871.

Dr.

"LAUNDRY FUND."

Cr.

		1871.	13	By draft on Auditor	\$800 00
		April			

Respectfully submitted,

R. J. McCANDLISH,

Weston, West Virginia, Sept. 30, 1871.

Treasurer.

SIXTH
ANNUAL REPORT
OF THE
BOARD OF DIRECTORS
OF THE
PENITENTIARY,
AT
MOUNDSVILLE, W. VA.,
FOR THE
FISCAL YEAR ENDING SEPTEMBER 30, 1871.



CHARLESTON:
HENRY S. WALKER, PUBLIC PRINTER.

1872.

REPORT OF BOARD OF DIRECTORS.

To His Excellency, JOHN J. JACOB,

Governor of West Virginia.

SIR: The Directors of the West Virginia Penitentiary beg leave to present to you, in accordance with law, their annual report of the management of the affairs of said institution, for a part of the fiscal year ending September 30, 1871.

The present Directory qualified, and entered upon the discharge of their duties, on the 2d day of May, 1871. The President of the retiring Board kindly furnished us all the information in his possession to enable us to begin our work understandingly.

We commend to your especial attention the reports and tables of the several officers of the Penitentiary, hereto appended.

It will be observed that the present Board of Directors came into office after the middle of the fiscal year, and, consequently, can only give you an account of the workings of this institution for the term of five months.

By reference to Table A, of the clerk's report, it will be seen that the Legislature, on the 28th of February, 1871, made an appropriation of \$50,000 for the further construction of the wall around the Penitentiary grounds, out of which appropriation the former Board of Directors had expended, and drawn from the Treasury, the sum of \$15,294.26, leaving subject to the order of the present Board, the sum of \$34,705.74. We immediately advertised for stone and other material necessary for the building of the wall, which was commenced in a short time, using in the construction of the same, so far as it could be made available, the labor of the convicts. We refer to the Report of Superintendent Shallcross, in which is given very fully the amount and detail of the work done upon the wall, under the said appropriation, which, we flatter ourselves, will show a very creditable management of said work.

The estimated cost of the completion of the said wall, including gate-ways, coping the wall and finishing the towers, is, in round numbers, \$30,000, for which amount we urgently recommend an appropriation.

The old stockade is rotten and insecure, and is in danger of being blown down by storms, as it was at one time during last Summer, when one prisoner escaped, who has not been recaptured.

Until the wall is completed the convicts are not only more or less insecure, and the enforcement of proper prison discipline impossible, but the cost of guarding them must necessarily amount to a considerable sum, the saving of which amount to the State is of itself a sufficient reason to prosecute this work to an early completion.

The rear wall of the north wing cell building, when built will form a part of the wall around the Penitentiary grounds for a distance of 180 feet, which renders it necessary to put up at least one wall of that building.

It is estimated that \$20,000 will put up and complete the entire north cell building, with the exception of the cells, which will not be needed for many years, but the other part of said building, besides furnishing a necessary part of the wall, could be used to great advantage for work-shops for the convicts. So soon as the wall around the prison ground is completed, there will be but little employment for the convicts, until proper shops are provided to manufacture such articles as are found to be most profitable in penitentiaries.

We already see the necessity of keeping the convicts employed; it tends to the maintenance of better order and discipline, besides assisting very materially in supporting them, and we believe no other provision can be made that would serve the interest of the State better than by completing the north cell building. We therefore recommend an appropriation of \$20,000 for that purpose.

The estimated cost of completing the Warden's building is \$20,000. This building is a very fine structure, and has been built at great cost, and has been, and is now being seriously damaged by reason of its incomplete and exposed condition; and as a matter of economy to the State we urge an appropriation of the amount estimated as necessary to complete this building. By making these appropriations they will so far complete the Penitentiary buildings as to require but little if any further appropriation for these purposes for many years, and will not only place the buildings in such condition as will be creditable to the State, but will largely diminish the expense of guarding the convicts and will afford facilities for making their labor more productive.

By reference to Table B, of the Clerk's report, it will be seen that the appropriation of the 28th of February, 1871, for the support of

Convicts for the fiscal year was \$18,000, out of which the former Board of Directors had expended, and drawn up to May 1, 1871 \$14,455.32, leaving only \$3,544.71 subject to the order of this Board as shown by said table. If an appropriation is made to cover the deficit of the former Board, we think the appropriation of the same amount heretofore made of \$18,000 will be sufficient for the support of convicts.

Table C of the same report shows the same result in the fund for the pay of guards. The appropriation of the 28th of February, 1871, was \$8,500 for the fiscal year, out of which our predecessors had expended and drawn the sum of \$6,930.15, leaving only \$1,570.85 to pay guard service for the five months ensuing from the 1st of May till the 30th of September, 1871, which necessarily leaves a deficit of \$4,315.89. If an appropriation is made to cover this deficiency, the usual appropriation of \$8,500 will be sufficient for the pay of guards for the next fiscal year. We cannot expect a reduction of this expense whilst working a large number of convicts on the outside wall, which will be the case next spring and summer.

You will observe that the amounts expended as per Table B, Clerk's report, for the support of convicts, and as per Table C, for pay of guards, for the five months ensuing since this Board took charge of the management of the institution, does not exceed the proportionate average of the whole appropriation for the fiscal year, and the deficits alluded to occurred before they came into office.

It was the intention of this Board to furnish a statement embracing the amounts of all the appropriations made for the institution since its commencement, with a detailed account of the disbursement of the same; also a statement of the condition of accounts, individual and otherwise, as they appeared upon the books of the Penitentiary, when they came into our possession, but owing to the condition of said books, as will appear from the report of the Superintendent and Clerk, we are unable to do so in this report. We have taken the proper steps to have them examined, re-written and balanced, and will hereafter submit such statement.

In this connection we would suggest that the salary of the Clerk, which is fixed by law at \$600, per annum, is entirely inadequate to the services to be performed. It is very important that the books of the institution should be carefully and skillfully kept; we therefore recommend that the said salary be increased to \$1,000 per annum.

Hoping that the cordial and friendly relations that have characterized our official intercourse with your Excellency in the past, may

continue during our term of office, and that we may heartily co-operate in promoting the best interest of the State, we are

Respectfully yours,

J. W. GALLAHER,

J. N. CAMDEN,

J. K. SMITH,

JAS. O. WATSON,

ROBERT SIMPSON.

West Virginia Penitentiary, Oct. 1st, 1871.

ANNUAL REPORT
OF THE
SUPERINTENDENT OF THE PENITENTIARY,
FOR THE
YEAR ENDING SEPTEMBER 30, 1871.

SUPERINTENDENT'S REPORT.

WEST VIRGINIA PENITENTIARY,
MOUNDSVILLE, Oct. 1, 1871.

To the Honorable Board of Directors of the West Virginia Penitentiary.

GENTLEMEN :—Having entered upon my duties as Superintendent of the West Virginia Penitentiary on the first day of May, 1871, and the fiscal year of the State having been changed by an act of the Legislature from January 1st to October 1st, I can only report the condition of the institution when I took charge of it, and my operations between the 1st of May and the 1st of October, five months, which I suppose will be regarded as the sixth annual report of the Superintendent.

When I took charge of the institution I found that the masonry of the cells of the southern wing, or cell building, was not completed; they required several courses of stone, and the stone cornice to be laid on the northern end, and the top of the whole to be covered with concrete or groute one foot thick. This I had done, and the citizens' labor employed in doing it, and the material used, paid for out of the appropriation for "the further construction of the wall around the Penitentiary," there having been no other appropriation made at the last session of the Legislature out of which to pay for this work.

On the 26th day of May there were contracts made, after advertising for proposals, for 3,300 perches of rubble stone, and for 400 perches of dimension stone, to be delivered on the Penitentiary grounds from time to time as required; and on the 7th of July another contract was entered into for 200 perches more of rubble stone.

The contractors commenced to deliver the rubble stone about the 13th of June. I had, previous to that date, purchased and had set up one of Fairbank's six ton scales, on which all of the rubble stone has been weighed. Between the 13th of June and the 1st of October there was weighed on that scale 2,046 wagon loads of stone, a ticket made

out of the weight of each load and the name of the hauler, with deductions for weight of waggon. The amount of rubble stone delivered up to the 1st of October, is 2,575 perches. To have undertaken to measure such an amount of stone must have been accomplished at very great expense to the State, and would have been preposterous, while the whole cost to the State for weighing it was but \$168.25. The amount of dimension stone delivered to the 1st of October, is 138 perches, 11 feet and 7 inches, all measured, the cost of which measurement is included in the item of \$168.25 above. Within the dates specified there has been completed on the south line 315 feet of wall, 20 feet high, 5 feet 6 inches at the base, and 2 feet at the top; on the east line, first section, 390 feet of wall, 23 feet six inches high, 4 feet thick at the base, and 2 feet at the top; on the east line, second section, 235 feet of wall, 10 feet 6 inches high, 4 feet thick at the base, and 3 feet 3 inches at the top; on the north line, first section, 84 feet of wall, 12 feet high, 4 feet thick at the base, and 3 feet 3½ inches at the top; on the north line, second section, 60 feet of wall, 15 feet 6 inches high, 4 feet at the base, and 3 feet 3 inches at its height; on the north line, third section, 164 feet of wall, 4 feet high and 4 feet thick; on the west line 114 feet of wall, 4 feet 6 inches high and 8 feet thick. Within that time the tower at the south-east corner was built entire; it is 41 feet high from the foundation, and 12 feet in diameter, containing nearly 90 perches of dimension and rubble stone. The tower at the south-west corner of the wall has been completed within that time, and that and the south-east tower are both occupied by guards. The wall along the east and north lines is being hurried to the proper height as fast as possible, and I hope to have the tower at the north-east corner nearly completed before the inclement winter weather sets in and stops the progress of the work. I have worked upon the walls, scaffolds, &c., since we commenced it in June, from 20 to 45 convicts daily, and some days more. It is true that some of them, the more weakly, did not perform much labor.

I very respectfully request the Board to recommend an appropriation by the next Legislature, of an amount sufficient to complete the outer wall, including the cost of the necessary dimension and rubble stone; also the stone for bracket cornice and coping. The estimated quantity of dimension stone required for the bracket cornice to the outer wall is 105 perches, and for coping, 404 perches.

Since entering upon my duties as Executive officer of this institution, all of the doors of the two upper tiers of cells have been completed and hung, and the cells fully completed except putting on the locks, which have not yet been procured. It will be necessary to procure locks very soon, for the two upper tiers of cells, or part of them, as

there is a prospect of a very considerable increase in the number of convicts before the 1st of January, 1872, and there are but 112 cells with locks on.

The Warden's building is incomplete, and if suffered to remain in its present condition for another year it will be very much impaired and perhaps ruined. I therefore earnestly urge that you recommend an appropriation sufficient to complete it. I also suggest that you recommend an appropriation of a sufficient amount to erect the cell building or the northern wing, which when erected can be used for years to come, for workshops.

In digging for the foundation for the wall on the western line, between the tower at the north-west corner and the north wing cell building, a part of the ground was found to be "quick-sand." This had to be remedied by putting down layers of stone and mauling them down as far as they could be driven; then putting down another layer, and afterwards grouting with concrete composed of hydraulic cement mixed with a peculiar kind of sand, which, after being thoroughly set, became as hard as stone. The foundation laid upon that will be entirely secure and everlasting. In digging at other parts for the foundation of the outer wall, and for the foundation of the south wing cell building, I am told that several similar quick-sands were discovered, and had to be remedied, as best they could, at very great expense to the State. Why a building of the magnitude and of so much importance to the State should have been located on such a piece of ground, or what influences could have induced a "Board of Public Works," composed of intelligent men, to locate such an institution on such grounds, is more than I can conjecture. After the grounds are graded off, as contemplated, and according to the original design of the architect, the adjacent grounds all around will be higher than the Penitentiary grounds, so that the Penitentiary buildings will be standing in a basin or hole as it were, and subject to all of the inconveniencies arising from such an unfortunate location. If there had been a running stream of water convenient that could have been made available for cleansing the sewers, and for other purposes, it might have been offered as an excuse or an apology for the location, but there is not, and eventually water will have to be conducted from a distance through pipes or wells sunk, and water raised into reservoir by means of a steam engine, to supply the necessity.

TABLE A.

Statement showing the number of convicts in the Penitentiary on the 1st day of May, 1871, (the date I took charge of the institution,) and the number received up to the 1st day of October; the number discharged, pardoned, escaped and re-captured, and the number confined on the 1st day of October, and the several counties from which they were sent.

COUNTIES.	No. 1st day of May, 1871.	No. rec'd up to Oct. 1, 1871.	No. discharged.	No. pardoned.	No. escaped.	No. re-captured.	No. deceased.	No. confined Oct. 1, 1871.	REMARKS.
Berkeley	6	4	1	1	*One pardoned since 1st October.
Brooke	4	.....	.....	.....	.....	.....	.....	4
Clay	1	.....	.....	.....	.....	.....	.....	1
Cabell	8	1	.....	.....	1	1	.....	9
Doddridge .....	.....	1	.....	.....	.....	.....	.....	1
Gilmer	2	2	*One died since 1st October.
Greenbrier	3	.....	1	.....	.....	.....	.....	2
Harrison	3	.....	.....	1	.....	.....	.....	2
Jackson	4	.....	.....	.....	.....	.....	.....	4
Jefferson	5	.....	2	.....	.....	.....	.....	3
Kanawha	11	2	.....	1	.....	.....	.....	11
Marion	6	.....	1	.....	.....	.....	.....	4
Marshall	2	.....	.....	.....	2	1	.....	1
Mason	2	2	.....	.....	.....	.....	.....	4
Monongalia	1	4	.....	.....	.....	.....	.....	5
Mineral	1	.....	.....	.....	.....	.....	.....	1
Monroe	4	.....	.....	.....	.....	.....	.....	4
Morgan	1	.....	.....	.....	.....	.....	.....	1
Ohio	18	1	2	2	1	1	.....	15
Pendleton	3	.....	.....	.....	.....	.....	.....	3
Preston	4	.....	.....	.....	.....	.....	.....	3
								1	

TABLE A — Continued.

Statement showing the number of convicts in the Penitentiary on the 1st day of May, 1871, (the date I took charge of the institution,) and the number received up to the 1st day of October; the number discharged, pardoned, escaped and re-captured, and the number confined on the 1st day of October, and the several counties from which they were sent.

COUNTIES.	REMARKS.									
	No. 1st day of May, 1871.	No. rec'd up to Oct. 1, 1871.	No. discharged.	No. pardoned.	No. escaped.	No. re-captur'd.	No. deceased.	No. confined Oct. 1, 1871.		
Putnam	2	2	.....	.....	.....	.....	.....	4		
Pocahontas	1	.....	.....	.....	.....	.....	.....	1		
Raleigh	1	.....	.....	.....	.....	.....	.....	1		
Ritchie	4	2	.....	.....	.....	.....	.....	6		
Taylor	1	.....	.....	.....	.....	.....	.....	1		
Upshur .....	.....	1	.....	.....	.....	.....	.....	1		
Wetzel	4	.....	.....	.....	1	.....	.....	3		
Wood	6	1	1	.....	.....	.....	.....	5		
	107	17	12	6	5	3	1	103		

*One pardoned since 1st October.

There was, according to the Convicts' Register, received at the Penitentiary, between the 31st day of December, 1870, and the 1st day of May, 1871, nine (9) convicts, sent from the following named counties :

Harrison County.....	1
Kanawha "	2
Marshall "	1
Mineral "	1
Morgan "	1
Ohio "	1
Putnam "	1
Ritchie "	1
Total.....	9

During the same time there were seven (7) convicts discharged by expiration of sentence, sent from the following named counties :

Gilmer County.....	1
Kanawha "	1
Marion "	1
Mason "	1
Raleigh "	1
Wetzel "	1
Wood "	1
Total	7

Discharged by pardons four, (4), sent from the following named counties :

Berkeley County.....	1
Jackson "	1
Marion "	1
Marshall "	1
Total.....	4

Escaped.

February 8, 1871, Isaac Coyle, from Wood county; February 28, 1871, Josiah Harding, from Preston county, neither of which have been recaptured.

The following named convicts have forfeited the good time credited to them for diminution of the time of their respective sentences :

William Crotty escaped May 25, 1871, recaptured.

Joseph Tackett, attempting to escape, June 17, 1871.

William Styles, attempting to escape, June 17, 1871,

James T. Carney, attempting to escape, June 22, 1871.

John R. Tresler attempting to escape, June 22, 1871.

Stephen Hicks attempting to escape, June 22, 1871.

Charles J. Botsford, attempting to escape, July 17, 1871.

James T. Carney, attempting to escape, July 17, 1871.

Michael M'Cool, attempting to escape, July 21, 1871.

Joseph Tacket, attempting to escape, August 2, 1871.

Edward Taylor, attempting to escape, August 2, 1871.

William Crotty, violent abuse of officers, August 30, 1871.

Joseph Sheaffer, violent abuse of officers, August 30, 1871.

John Thomas, attempting to escape, September 7, 1871.

Robert Richardson, attempting to escape, September 7, 1871.

The convicts under my charge (with the exceptions above named) from the time I took charge of the institution have conducted themselves well; they have as a general thing, cheerfully performed the tasks assigned them and have worked well. There are amongst them some excellent mechanics and very ingenious workmen.

Quite a number of them are uneducated; several of them cannot, or could not read or even spell when they entered the prison. I have procured for that class school books, and set the better educated to instruct the uninformed, and now all of them, with few exceptions, can spell and read more or less.

I very respectfully suggest that you recommend that a *specific* act be passed by the Legislature at its next session, authorizing the Board of Directors, or the Superintendent, to restore to the convict forfeited "good time," when it is apparent that he or she is repentant, and manifests a disposition to obey, in the future, all the rules and regulations, and who has conducted himself or herself with propriety for a certain time. I ask this because of the construction given to the present amended act of February 20, 1871, by the Attorney General of the State. That officer has given it as his opinion, that if a convict once forfeits his or her good time by infraction of the rules and regulations of the Penitentiary, it cannot be restored to him or her by the Superintendent, or by any other person. In my judgment the law ought to *specifically* authorize the Directors, or the Superintendent to restore the forfeited good time of a convict when improvement and repentance is manifest, and I trust the Board will so recommend.

I respectfully direct your attention to the Clerk's Report of the Shoe Shop for the five months commencing the 1st of May, 1871, marked Table E; also to his report of the condition of the appropriations for the pay of guards, and the support of convicts.

I have heretofore called the attention of the Board to the necessity of settling up the old books of the Penitentiary, which have never

been balanced from the commencement of the institution to the present time. There are a number of accounts which I have had bills made for, and presented to the parties, and in nearly every instance when the account has been presented it has been denied, or some offset claimed in the way of an over charge, or the payment of the whole, or a part, or the charging of items never furnished. I trust the Board will select some competent person to assist the clerk in settling up and closing the books referred to.

My immediate predecessor, in his report of January, 1871, suggested to the former Board of Directors that the salary of the Clerk of the Penitentiary, was not adequate to the duties he has to perform. The salary is but six hundred dollars a year, and I very respectfully offer to the present Board the suggestion of my predecessor, that the salary of the Clerk is not adequate to the duties he has to perform.

At an adjourned meeting of the Board of Directors on the 3d of May, 1871, a clerk was appointed, and took charge of the books, but it was soon discovered he was not qualified for the position, and to retain him was certain to involve the institution and its management in inextricable difficulties. On the 7th of July he was induced to resign, and the present efficient clerk appointed in his place, and the many errors committed by the first appointee fully corrected by the present incumbent.

We are indebted to the different clergymen of the town and to others, who have in the absence of the regular Chaplain, so kindly tendered their services in preaching the Gospel to the unfortunate fellow-beings under my charge, for the five months past, and it is to be hoped that the lessons taught them by the reverend gentlemen who have ministered unto them, may prove efficacious and fruitful of much good.

I acknowledge myself indebted to the officers and guards, and to the various employees of the institution, for their kindness to me, and for the faithful discharge of their duty; and to you, gentlemen of the Board of Directors, I tender my sincere thanks for the courtesy that has uniformly marked the conduct of each one of you toward me, during our official connection. I have the honor to be

Your Obedient Servant,

THOS. P. SHALLCROSS, *Sup't.*

FINANCIAL EXHIBIT.

WEST VIRGINIA PENITENTIARY,
MOUNDSVILLE, 1st Oct. 1871.

To the President and Board of Directors of the W. Va. Penitentiary:

GENTLEMEN:—I have pleasure in submitting to your Honorable Board the following statements, showing the financial condition of this Institution at the close of the fiscal year, 30th September, 1871.

Referring to the order of the Board requiring a statement of the affairs of the Penitentiary, as shown by the books of the Institution, from the commencement up to the time the present Board came into office, the incompleteness of my report is a necessity, owing to the irregularities existing in the books of the Institution as heretofore kept. They are out of balance in a considerable amount, and I cannot, with any degree of assurance, accept their results. I have been engaged for some length of time in writing up a new set of books from the original entries, and so soon as I shall have concluded, will make you a report.

I beg to refer you to the annexed tabular statements, marked A. B. C. D. E. and F., as showing the financial condition for the fiscal year ending 30th September, 1871.

I remain, gentlemen,

Very respectfully,

Your obedient servant,

FRANK W. BROWN,

Clerk.

TABLE "A."

"FUND FOR THE CONSTRUCTION OF THE WALL."

1871.	DR.
To appropriation made by the Legislature, 28th	
February	\$50,000
By certified orders of former Board	\$15,294 26.
" " " present "	19,833 25.
Balance of appropriation.....	14,872 49. \$50,000

NOTE.—There have been issued upon the above Balance, certified warrants to the amount of \$10,000, up to present date, November 15th, 1871.

TABLE "B."

FUND FOR THE SUPPORT OF CONVICTS.

By certified orders of former Board.....	\$14,455 29	
" " " " present "	5,250 70	
To balance 30th September, 1870.....	\$51 92	
" Appropriation 28th Feb. 1871.....	18,000 00	
" Am't drawn in excess of Appr'n.....	1,654 07	
	<hr/>	
	\$19,705 99	\$19,705 99

TABLE "C."

FUND FOR THE "PAY OF GUARDS."

By certified orders of former Board.....	\$ 6,930 15	
" " " " present "	4,897 41	
To Appropriation 28th Feb'y. 1871.....	\$ 8,500 00	
" Am't drawn in excess of Approp'n.....	3,327 56	
	<hr/>	
	\$11,827 56	\$11,827 56

TABLE "D."

Of the amount drawn from the Auditor for the "Construction of the wall," there has been expended as follows:

For stone purchased.....	\$8,661 86	
" pay of stonemasons, &c.....	5,444 62	
" lime, cement, iron, lumber, &c.....	3,026 08	
Balance in hands of Treasurer.....	2,700 69	
	<hr/>	
	\$19,833 25	

The following is the amount and average price of stone delivered on existing contracts:

94 Perch Dimension Stone at.....	\$6 12
44 " " " Extra size, at	7 92
2575 " Ruble " at	4 45

As appears from the records of this Institution, the stone delivered prior to 1st of May, 1871, cost on an average \$9 44 per Perch for Dimensions, and \$5 42 for Ruble, with additional allowances for dimension stone of extra size.

TABLE "E."

SHOE SHOP.

By work furnished convicts.....	\$463 30	
“ “ “ citizens.....	569 75	
Stock on hand 30th September, 1871	1,131 73	
	<hr/>	\$2,164 78

PER CONTRA.

To stock on hand 1st May, 1871	\$588 60	
“ Leather, &c., &c., purchased.....	1,122 92	
Profit of shoe shop since 1st May, 1871.....	453 26	
	<hr/>	\$2,164 78

TABLE "F."

PAINT SHOP.

By stock on hand 30th September, 1871.....	\$ 92 38	
By work done for citizens.....	498 45	
	<hr/>	\$590 82

PER CONTRA.

To stock on hand 1st May, 1871.....	\$ 96 48	
Paints, &c., purchased.	325 62	
Profits of Paint Shop since 1st May, 1871.....	168 73	
	<hr/>	\$590 83

As will be seen by the foregoing table marked "B," the drafts for the support of convicts exceed the appro- priation.....	\$1,654 07
There is also due by the institution for the support of con- victs during the month of September, the sum of.....	1,736 04
Making the total deficiency of that fund at the fiscal year ending 30th September, 1871, of.....	3,390 11
You will also observe by reference to the table marked "C," that the drafts for the pay of Guards exceed the ap- propriation.....	3,327 56
There is also due on September Pay Roll of Guards, the sum of.....	988 33
Making a total deficiency of that fund at the close of the fiscal year ending 30th September, 1871, of.....	\$4,315 89

REPORT OF COMMISSARY.

WEST VIRGINIA PENITENTIARY,
MOUNDSVILLE, Oct. 1, 1871.

To the President and Directors of the West Virginia Penitentiary.

GENTLEMEN:—I have pleasure in submitting to your honorable board a statement of the transactions of the Commissary Department of this institution during my term of office, commencing 15th May, 1871.

Owing to the change made at the last session of the Legislature, making the fiscal year to end on the 30th day of September instead of, as heretofore, on the 31st of December, it is impossible to make an estimate of the cost per capita of dieting and maintaining prisoners. But, as will be observed, while the number of prisoners is not diminished, the monthly bills for their subsistence are less than were those of last year, while the food furnished is of the best quality, and of a sufficient quantity to satisfy them all. The culinary department was left me by my predecessor in very good condition. In the latter part of February, 1871, a hotel range was put in the kitchen capable of cooking food for a larger number of prisoners than is now confined, and with care it should serve its purpose for a long time. With the additions I have made to it, the table furniture is now in good condition, and will not require any considerable expenditures for some time.

A stock of clothing for summer wear had been purchased but not issued by my predecessor before retiring from office. I have supplied the wants of the convicts from this source during the past season. The only supplies of this nature that I have been called upon to furnish have been a few suits of woolen clothing which were distributed to the convicts working in the stoneyard and blacksmith shop, together with woolen shirts and socks to each convict for their winter wear. The amount of the purchase is included in my report.

I am unable to make you a report of the working of the commissary department prior to my entering upon the discharge of the duties of the office, by reason of not finding any record save of the most general character, among the books, papers, &c., &c., left by the former occupant.

I am, gentlemen,

Very respectfully,

Your obedient servant,

A. J. MARTIN,
Commissary.

COMMISSARY'S REPORT.

Commissary's report of subsistence, clothing, bedding, tin and hardware, including compensation of three employees, viz: the clerk of the Penitentiary, the baker and the commissary.

	Provisions	Clothing and Bedding.	Tin and Hardware	Hospital Stores.	Employee's	Total.
May.....	\$288 67	\$206 96	\$20 05	\$2 45	\$136 77	\$654 82
June.....	657 26	61 21	10 35	10 57	183 00	922 39
July.....	581 90	9 95	9 70	9 20	183 33	794 08
August.....	636 57	17 48	6 40	5 81	183 33	849 59
September.....	549 45	584 88	22 85	8 43	183 33	1,388 94
Total.....	\$2,753 85	\$880 50	\$69 35	\$36 46	\$869 66	\$4,609 82

Of the above total amount expended, there was paid

By drafts on the Auditor.....	\$4,005 13
" " " " Treasurer of the Board.....	400 00
And from the sale of refuse, &c.....	204 69
	<u>\$4,609 82</u>

RECAPITULATION.

	Provisions &c.	Clothing, B'dd'g, &c	Aggregate
Amount on hand.....	\$121 15	.....	.....
Amount consumed.....	2,632 70	.....	\$2,753 85
Amount on hand.....	.....	none	.....
Amount issued.....	.....	880 50	880 50

REPORT OF PHYSICIAN.

To the Board of Directors of the West Virginia Penitentiary:

GENTLEMEN: The following is a report of the sick in this prison from January 1st to November 1st, 1871.

	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.
Whole number of men sick.....	11	12	11	9	11	14	12	14	11	12
Whole number of days lost.....	108	98	110	83	103	160	101	126	110	121
Intermittent Fever.....				1						
Diarrhoea.....	1	3	4	1	3	4	3	5	5	2
Dysentery.....						6	2	3		
Colic.....	1	1		1					1	
Enteritis.....							1			
Mesenteric Glands, Inflammation of....									1	1
Hemorrhoids.....								1		2
Bronchitis.....		1		1						
Hypertrophy of heart.....					1	1				
Neuralgia.....	1	1	1	1	1					
Syphilis, Secondary.....	2	3	3	2	1	1		1		
Spermatorrhoea.....	1	1		1			2	1		1
Rheumatism, Acute.....	1	1				1				
" Chronic.....					1			1		
" Syphilitic.....							1		2	1
Whitlow.....					1	1	1		1	2
Synovitis.....					1	1	1			2
Conjunctivitis.....	1						1			
Anasarca.....										1
Contused Wounds.....	1		2		1			1	1	
Incised Wounds.....	1				1					
Debility.....	1	1	1	1				1		

DEATHS.

Jonas Buckalew, died of Dysentery, August 14, 1871.

Thomas Johnson, died of Mesenteric Glands Inflammation of, October 5, 1871.

Respectfully submitted,

C. D. ADAMS,
Attending Physician.

TREASURER'S REPORT.

WEST VIRGINIA PENITENTIARY, October 1, 1871.

ROBERT SIMPSON, *Treasurer, In account with W. Va., Penitentiary.*

1871.					
June	To drafts on Auditor, construction of wall.....	\$10,601	41		
	“ “ “ “ support of convicts.....	500	00		
August	“ “ “ “ construction of wall.....	2,000	00		
September	“ “ “ “ “ “ “	5,000	00		
					\$18,101 41
	CREDIT.				
	By amounts paid on certified orders of Board from May				
	1 to October 1, 1871	\$15,300	72		
	Balance on hand	2,800	69		
					\$18,101 41

All of which is respectfully submitted.

ROBERT SIMPSON, *Treasurer.*

Wheeling, W. Va., October 1, 1871.

UNIVERSITY OF MICHIGAN



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